

LOWER PROVIDENCE TOWNSHIP
MONTGOMERY COUNTY, PENNSYLVANIA

Proclamation

JUNETEENTH FREEDOM DAY 2023

WHEREAS, President Abraham Lincoln signed the Emancipation Proclamation in 1863, declaring the slaves in Confederate territory free and paving the way for the passing of the 13th Amendment which formally abolished slavery in the United States of America; and

WHEREAS, news of the end of slavery did not reach frontier areas of the U.S., in particular Galveston, Texas, until June 19, 1865, months after the end of the Civil War and more than 2 ½ years after the Emancipation Proclamation; and

WHEREAS, June 19th - known as Juneteenth Freedom Day – has been celebrated for more than 150 years to mark the abolition of slavery, with the commemoration growing out of the experiences of Black Americans and their enslaved ancestors whose faith and strength remain an example for all people; and

WHEREAS, Juneteenth provides an opportunity to recognize Black American heritage and to honor the lives, sacrifices and contributions that are woven into the American fabric; and

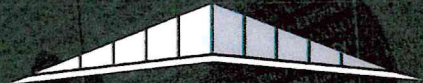
WHEREAS, the recognition of Juneteenth emphasizes the significance of this celebration, not only to Black Americans, but to all Americans, and reminds us of the role each of us plays in providing a country where every person has opportunity.

NOW, THEREFORE BE IT RESOLVED, that the Board of Supervisors of Lower Providence Township proclaims June 19, 2023 as Juneteenth Freedom Day and urges all residents to commemorate this day, educate themselves about its significance, and take the opportunity to connect as a community.

PROCLAIMED this 15th day of June 2023.

LOWER PROVIDENCE TOWNSHIP
BOARD OF SUPERVISORS

Cara Coless, Chair



THE WALL THAT HEALS

VIETNAM VETERANS MEMORIAL REPLICA & MOBILE EDUCATION CENTER

A PROGRAM OF THE VIETNAM VETERANS MEMORIAL FUND
FOUNDERS OF THE WALL

Be part of something truly
moving and unforgettable



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• MOOTHY • JAMES
• NLEY • DODIE
• ADLEY



Visit our website



www.uprov-montco.org/423/The-Wall-That-Heals



THE WALL THAT HEALS

Upper Providence
Township, Montgomery
County
October 26 to 29, 2023



THE WALL THAT HEALS
VIETNAM VETERANS MEMORIAL REPLICA & MOBILE EDUCATION CENTER
A PROGRAM OF THE VIETNAM VETERANS MEMORIAL FUND
FOUNDERS OF THE WALL



ABOUT THE WALL THAT HEALS

This Vietnam Veterans Memorial Replica Wall and Mobile Education Center spreads the healing legacy of The Wall and educates about the impact of the Vietnam War

As the nation begins the yearlong recognition of the 50th anniversary of the close of the Vietnam War, the Vietnam Veterans Memorial Fund (VVMF) announced The Wall That Heals national tour schedule for 2023. The Wall That Heals exhibit includes a three-quarter scale replica of the Vietnam Veterans Memorial along with a mobile Education Center.

The traveling exhibit will be in Upper Providence Township October 26-29, 2023. The Wall That Heals honors the more than three million Americans who served in the U.S. Armed Forces in the Vietnam War and it bears the names of the 58,281 men and women who made the ultimate sacrifice in Vietnam.

VOLUNTEER

Life-changing moments start here...



- Traffic Control
- Greet Visitors
- Name Look Up
- Education Center Assistance
- General Assistance

SPONSOR THE WALL THAT HEALS

Upper Providence Township, Montgomery County, is honored to have been chosen to host The Wall That Heals. Your support will help us cover costs associated with bringing The Wall That Heals to our community on October 26 to 29, 2023

Be a Sponsor



The Wall That Heals - Upper Providence Township
Anderson Farm Park
October 26-29, 2023
Upper Providence Township, PA

As members of the community, we have formed *The Wall That Heals* Upper Providence Township Committee and are honored to be selected to host *The Wall That Heals* in Upper Providence Township, October 26-29, 2023.

The Wall That Heals honors the 58,281 service members who lost their lives and all who served defending our country during the Vietnam War. A traveling replica of the Vietnam Veterans Memorial in Washington, D.C, the exhibit consists of *The Wall That Heals* replica and the Mobile Education Center. This three-quarter scale replica is 375 feet in length and stands 7.5 feet high at its tallest point.

The exhibit is free to the public and will be on display at the Anderson Farm Park. *The Wall That Heals* will be open 24 hours a day beginning Thursday, October 26, 2023 until closing Sunday, October 29, 2023.

Since the Vietnam War ended, thousands of Vietnam veterans have suffered due to Agent Orange exposure, PTSD and other illnesses as a result of their service. The Vietnam Veterans Memorial Fund (VVMF) believes all those who served in Vietnam should be honored and remembered for their service. The *In Memory* program enables the families and friends of those who came home and later died the opportunity to have them be forever memorialized. To have a loved one considered for the 2023 *In Memory* program, you must submit your application to VVMF **by March 29, 2023**. Please follow this link: <https://www.vvmf.org/In-Memory-Program/>

Please consider donating at one of the sponsor levels attached.

In addition to financial sponsors, we would appreciate your assistance with In-Kind services. A member of our committee would be pleased to discuss those options with you.

We also want to share with our community a tremendous number of volunteers are needed during the time we host *The Wall That Heals*. We anticipate at least 200 volunteers are required to support the 24-hour display of The Wall. We would be glad to provide more details about this opportunity.

Our committee is made up of veteran's organizations, residents, community leadership, and education professionals all dedicated to sharing this unique opportunity to visit *The Wall That Heals* with our community.

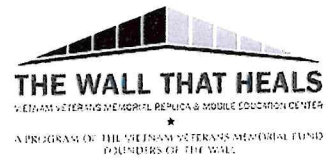
Please use the attached form for donations and volunteer registration. We request if possible a response by August 25, 2023.

Thank you,
The Wall That Heals Upper Providence Township Committee
Sue Hoffman, Co-Chair & John Pearson, Co-Chair

The Wall That Heals Upper Providence Township Committee
499 Hopwood Road, Collegeville, Pa 19426
<https://www.uprov-montco.org/423/The-Wall-That-Heals>

The Wall That Heals Upper Providence Township Committee

Sponsorship Opportunities



Gold Sponsor	Silver Sponsor	Community Sponsor
\$5,000 or more	\$1,000 - \$4,999	\$100 - \$999
<p>Company logo or individual name on individual banner displayed at <i>The Wall That Heals</i> in October</p> <p>Company name or individual name featured on a recognition poster use to promote <i>The Wall That Heals</i> display in October</p> <p>Company logo or individual name featured in the program booklet</p> <p>Acknowledgment on The Wall That Heals Upper Providence Township website</p> <p>Name or logo on volunteer t-shirts and banner</p> <p>Special opportunity to attend sponsors' tour</p>	<p>Company logo or individual name on the Silver Sponsor banner displayed at <i>The Wall That Heals</i> in October</p> <p>Company name or individual name featured in the program booklet</p> <p>Acknowledgment on the website</p> <p>Special opportunity to attend sponsors' tour</p> <p>Name or logo on banner</p>	<p>Company name or individual name featured in the program booklet</p> <p>Acknowledgment on the website</p>

The Wall That Heals Upper Providence Township Committee



Donation Form

Donor Organization or Name _____

(As to be published)

Contact Name: _____

Email: _____

Address: _____

Telephone: _____

We would like to support at the following level:

Gold Sponsor: Enclosed is our check for \$ _____

Silver Sponsor: Enclosed is our check for \$ _____

Community Sponsor: Enclosed is our check for \$ _____

Please make checks payable to: The Wall That Heals, place *The Wall That Heals* in the memo line, and mail to *The Wall That Heals* Upper Providence Township Committee, 1286 Black Rock Road, Phoenixville, PA 19460

Volunteer Form

Also, our organization is interested in volunteering during *The Wall That Heals* display. Please contact us so we can learn more about how we may participate:

Contact person: _____

Email: _____

Telephone: _____

For more information or to discuss your donation, please contact us at (610-933-9179) or <https://www.uprov-montco.org/423/The-Wall-That-Heals>

Thank you for supporting and honoring all who served in Vietnam.

Sue Hoffman, Committee Co-Chair

John Pearson, Committee Co-Chair

The Wall That Heals Upper Providence Township Committee
499 Hopwood Road, Collegeville, PA 19426

Visit our website www.uprov-montco.org



Lower Providence Township Eagleville, Pennsylvania Montgomery County

Financial Statements
Year Ended December 31, 2022



1835 Market Street, 3rd Floor
Philadelphia, PA 19103

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LOWER PROVIDENCE TOWNSHIP

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INDEPENDENT AUDITOR'S REPORT

**Board of Supervisors
Lower Providence Township
Eagleville, Pennsylvania**

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Lower Providence Township, Eagleville, Pennsylvania, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Lower Providence Township, Eagleville, Pennsylvania's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Lower Providence Township, Eagleville, Pennsylvania, as of December 31, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Lower Providence Township Sewer Authority, a discretely presented component unit. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Lower Providence Township, is based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Lower Providence Township, Eagleville, Pennsylvania, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Lower Providence Township, Eagleville, Pennsylvania's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. We did not audit the financial statements of the Lower Providence Township Sewer Authority (discretely presented component unit). Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Lower Providence Township Sewer Authority, is based solely on the report of the other auditors. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Lower Providence Township, Eagleville, Pennsylvania's internal control. Accordingly, no such opinion is expressed.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Lower Providence Township, Eagleville, Pennsylvania's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

Report on Summarized Comparative Information

We have previously audited Lower Providence Township's 2021 financial statements, and our report dated June 8, 2022, expressed unmodified audit opinions on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2021, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison schedule – general fund, the schedules of changes in net pension liability and Township pension contributions and the schedules of changes in net OPEB liability and Township OPEB contributions on pages 4 through 13 and 52 through 56 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Lower Providence Township, Eagleville, Pennsylvania's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated _____, 2023, on our consideration of Lower Providence Township, Eagleville, Pennsylvania's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Lower Providence Township, Eagleville, Pennsylvania's internal control over financial reporting and compliance.

Philadelphia, Pennsylvania
, 2023

LOWER PROVIDENCE TOWNSHIP

MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED

December 31, 2022

Management's discussion and analysis ("**MD&A**") of the financial performance of Lower Providence Township, Eagleville, Pennsylvania (the "**Township**") provides an overview of the Township's financial performance for fiscal year ended December 31, 2022. Readers should also review the basic financial statements and related notes to enhance their understanding of the Township's financial performance.

TOWNSHIP PROFILE

The Township was established in 1805 and operates as a Township of a second class under the Township Code of Pennsylvania which is governed by an elected five-member Board of Supervisors. The Township is located in south central Montgomery County, Pennsylvania. The Township encompasses 14.77 square miles, which includes the geographic areas of Audubon, Collegeville, Trooper, Eagleville, Yerkess and Evansburg. From these villages has grown a community joined in a commitment to provide a safe, productive and prosperous environment in which to reside, raise a family and conduct business. With the City of Philadelphia situated approximately 17 miles to the east and easy access to the Pennsylvania Turnpike, Schuylkill Expressway, Interstate 476 and the Route 202 and Route 422 corridors, Lower Providence Township is truly strategically located for the projected growth into the 21st Century.

FINANCIAL HIGHLIGHTS

- On a government-wide basis the assets and deferred outflows of resources of the Township exceeded liabilities and deferred inflows of resources resulting in total net position at the close of the 2022 fiscal year of \$20,622,251. During the 2022 fiscal year, the Township had an increase in total net position of \$577,534.
- As of the close of the 2022 fiscal year, the Township's governmental funds reported combined ending fund balances of \$8,769,869, an increase of \$1,395,120 in comparison with the prior year.
- The General Fund reported a decrease in fund balance of \$211,035, bringing the cumulative balance to \$5,467,939 or 48.83% of total General Fund expenditures and other financing uses at the conclusion of the 2022 fiscal year.
- General Fund revenues and other financing sources were \$1,918,723 or 17.01% more than budgeted amounts and General Fund expenditures and other financing uses were \$1,858,826 or 16.09% more than budgeted amounts resulting in a net positive variance of \$59,897.

OVERVIEW OF THE BASIC FINANCIAL STATEMENTS

The MD&A is intended to serve as an introduction to the Township's basic financial statements. The Township's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide financial statements are designed to provide readers with a broad overview of the Township's finances, in a manner similar to a private-sector business.

The Statement of Net Position presents information on all of the Township's assets and deferred outflows of resources and liabilities and deferred inflows of resources, with the difference being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial condition of the Township is improving or deteriorating. To assess the Township's overall health, the reader will need to consider additional nonfinancial factors such as changes in the Township's tax base and the condition of the Township's assets.

LOWER PROVIDENCE TOWNSHIP

MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED

December 31, 2022

The Statement of Activities presents information showing how the Township's net position changed during the most recent fiscal year. All changes in net position are reported as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The government-wide financial statements distinguish the functions of the Township that are principally supported by taxes and intergovernmental revenues from other functions that are intended to recover all or a significant portion of their costs through user fees and charges.

The government-wide financial statements include not only the Township itself (known as the primary government), but also a legally separate sewer authority for which the Township has a significant relationship. Financial information for this component unit is reported separately from the financial information presented for the primary government itself.

In the government-wide financial statements, the Township's activities are divided into two categories:

Governmental Activities

Most of the Township's basic services are included here, such as general administration, public safety, health and human services, public works, culture and recreation and community development.

The government-wide financial statements can be found on pages 14 and 15 of this report.

FUND FINANCIAL STATEMENTS

The fund financial statements provide more detailed information about the Township's funds. A fund is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Township, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the Township's funds can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Governmental Funds

Most of the Township's basic services are included in the governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on short-term inflows and outflows of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Township's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the governmental near-term financing decisions. Both the Balance Sheet – Governmental Funds and Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Township maintains fifteen individual governmental funds. Information is presented separately in the Balance Sheet – Governmental Funds and Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds for each of the four major funds and the nonmajor governmental funds.

The Township adopts an annual appropriated budget for its General Fund. A budgetary comparison schedule has been provided for the General Fund to demonstrate compliance with the budget.

The governmental fund financial statements can be found on pages 16 through 19 of this report.

LOWER PROVIDENCE TOWNSHIP

MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED

December 31, 2022

Fiduciary Funds

The Township is the trustee, or fiduciary, for its employees' pension plans. Fiduciary funds are not reflected in the government-wide financial statements because the Township cannot use these assets to finance its operations. The Township is responsible for ensuring that the assets reported in these funds are used for their intended purposes. The Township has an Escrow Fund, Other Postemployment Benefits Trust Fund, and two pension trust funds (Police and Nonuniform).

The fiduciary fund financial statements can be found on pages 20 and 21 of this report.

Notes to the Financial Statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the financial statements.

The notes to the financial statements can be found on pages 22 through 51 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which consists of the budgetary comparison schedule for the general fund and schedules concerning the Township's net pension liability and pension contributions and changes in its net other post-employment benefits liability and OPEB contributions, as well as additional analysis which consists of combining and individual fund financial statements.

The required supplementary information and additional analysis can be found on pages 52 through 58 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted above, net position may serve over time as a useful indicator of the Township's financial condition. At the close of the 2022 fiscal year the Township's assets and deferred outflows exceeded liabilities and deferred inflows by \$20,622,251. The following table presents condensed information for the *Statement of Net Position* of the Township at December 31, 2022 and 2021.

	<u>Governmental Activities</u>	
	<u>2022</u>	<u>2021</u>
ASSETS		
Current assets	\$13,493,005	\$12,137,209
Noncurrent assets	<u>16,765,912</u>	<u>16,664,424</u>
Total assets	<u>30,258,917</u>	<u>28,801,633</u>
DEFERRED OUTFLOWS OF RESOURCES	<u>3,465,549</u>	<u>1,539,311</u>
LIABILITIES		
Current liabilities	4,094,368	3,983,746
Noncurrent liabilities	<u>6,639,301</u>	<u>1,663,912</u>
Total liabilities	<u>10,733,669</u>	<u>5,647,658</u>
DEFERRED INFLOWS OF RESOURCES	<u>2,368,546</u>	<u>4,648,569</u>
NET POSITION		
Net investment in capital assets	15,565,522	14,727,679
Restricted	3,301,930	1,695,775
Unrestricted	<u>1,754,799</u>	<u>3,621,263</u>
Total net position	<u>\$20,622,251</u>	<u>\$20,044,717</u>

LOWER PROVIDENCE TOWNSHIP

MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED

December 31, 2022

The Township's total assets as of December 31, 2022 were \$30,258,917 of which \$11,332,154 or 37.45% consisted of unrestricted cash and \$16,765,912 or 55.41% consisted of the Township's investment in capital assets. The Township's total liabilities as of December 31, 2022 were \$10,733,669 of which \$1,200,390 or 11.18% consisted of general obligation debt used to acquire and construct capital assets, \$4,800,124 or 44.72% consisted of the Township's actuarially determined pension and other post-employment benefit liabilities and \$2,647,973 or 24.69% consists of unearned revenue.

The Township had unrestricted net position of \$1,754,799 at December 31, 2022. The Township's unrestricted net position decreased by \$1,866,464 during 2022 primarily due to the results of current year operations and the current year change in its net pension liability and related deferred outflows and inflows.

A portion of the Township's net position reflects its restricted net position which totaled \$3,301,930 as of December 31, 2022. All of the Township's restricted net position relate to the net position of the Township's special revenue, capital and debt service funds.

The largest portion of the Township's net position reflects its net investment in capital assets net of accumulated depreciation less any related debt used to acquire those assets that is still outstanding. The Township uses these capital assets to provide services to residents of the Township; consequently, these assets are not available for future spending. Although the Township's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. For the year ended December 31, 2022, the Township's net investment in capital assets increased by \$837,843.

The following table presents condensed information for the *Statement of Activities* of the Township for 2022 and 2021:

	Governmental Activities	
	<u>2022</u>	<u>2021</u>
REVENUES		
Program revenues		
Charges for services	\$ 1,135,370	\$ 1,296,044
Operating grants and contributions	2,501,325	2,764,970
Capital grants and contributions	-	75,182
General revenues		
Taxes	12,850,992	11,329,051
Franchise fees	433,161	442,986
Investment earnings	186,310	114,917
Gain on sale of capital assets	402	26,498
Total revenues	<u>17,107,560</u>	<u>16,049,648</u>
EXPENSES		
General government	2,700,710	2,200,497
Public safety	9,230,160	8,102,616
Health and human services	5,500	4,750
Public works	2,957,611	2,428,231
Culture and recreation	1,604,840	1,267,742
Community development	4,403	3,000
Interest and amortization expense related to noncurrent liabilities	26,802	40,509
Total expenses	<u>16,530,026</u>	<u>14,047,345</u>
CHANGE IN NET POSITION	<u>\$ 577,534</u>	<u>\$ 2,002,303</u>

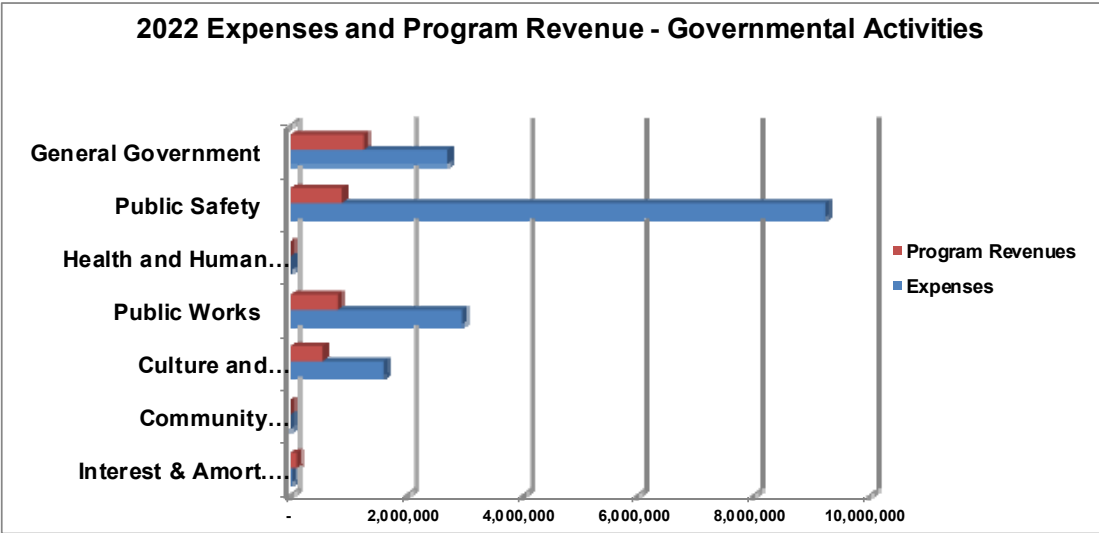
Overall, the Township's financial position has been improving, but challenges such as increased medical costs and pension contributions, rising costs associated with inflation and residential and commercial development and negotiated contracts have a potential to offset these gains in future fiscal years. Management of the Township continues to aggressively implement cost efficiencies and revenue-generating strategies to combat these factors.

LOWER PROVIDENCE TOWNSHIP

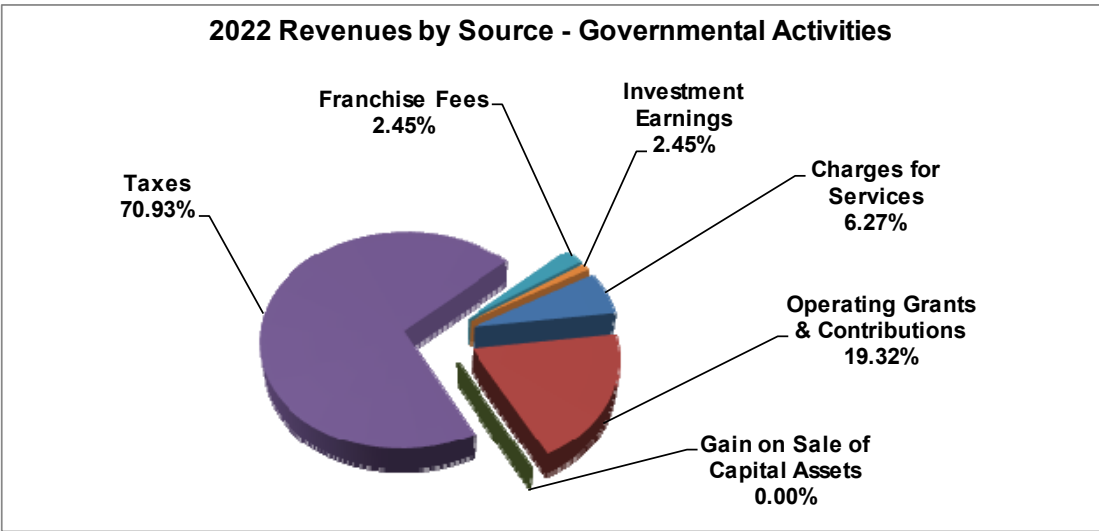
MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED

December 31, 2022

The *Statement of Activities* provides detail that focuses on how the Township finances its services. The *Statement of Activities* compares the costs of the Township functions and programs with the resources those functions and programs generate themselves in the form of program revenues. As demonstrated by the following graph, all of the Township's governmental activities are not self-supporting, raising enough program revenue to cover their costs, as most traditional governmental services are not.



To the degree that the Township's functions or programs cost more than they raise, the *Statement of Activities* shows how the Township chose to finance the difference through general revenues. The following chart shows that the Township relies on tax revenues to finance its governmental activities.



GOVERNMENTAL FUNDS

The governmental fund financial statements provide detailed information of the Township's major funds. Some funds are required to be established by State statute while other funds are established by the Township to manage monies restricted for a specific purpose. As of December 31, 2022, the Township's governmental funds reported a combined fund balance of \$8,769,869 which is an increase of \$1,606,155 from the prior year. The following table summarizes the Township's total governmental fund balances as of December 31, 2022 and 2021 and the total 2022 change in governmental fund balances.

LOWER PROVIDENCE TOWNSHIP

MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED

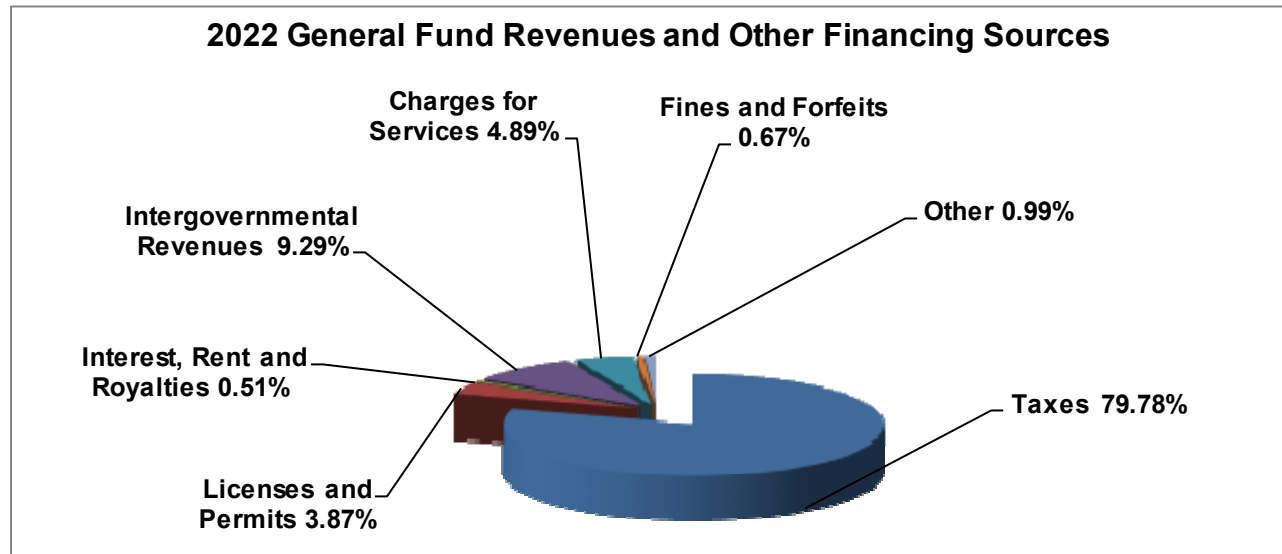
December 31, 2022

	<u>2022</u>	<u>2021</u>	<u>\$ Change</u>
General Fund	\$5,469,939	\$5,678,974	\$ (211,035)
Highway Improvement Capital Reserve Fund	-	-	-
Nonmajor Governmental Funds	<u>3,301,930</u>	<u>1,695,775</u>	<u>1,695,775</u>
	<u>\$8,769,869</u>	<u>\$7,374,749</u>	<u>\$1,395,120</u>

GENERAL FUND

The General Fund is the Township's primary operating fund. At the conclusion of the 2022 fiscal year the General Fund fund balance was \$5,467,939 representing a decrease of \$211,035 in relation to the prior year. The following analysis has been provided to assist the reader in understanding the financial activities of the General Fund during the 2022 fiscal year.

The Township's reliance upon tax revenues is demonstrated by the graph below that indicates 79.78% of General Fund revenues are derived from local taxes.



General Fund Revenues and Other Financing Sources

	<u>2022</u>	<u>2021</u>	<u>\$ Change</u>	<u>% Change</u>
Taxes	\$10,352,150	\$ 9,420,916	\$1,111,234	11.80
Licenses and permits	511,052	500,532	10,520	2.10
Interest, rents and royalties	66,983	12,505	54,478	435.65
Intergovernmental revenues	1,226,529	1,223,495	3,034	0.25
Charges for services	645,651	946,805	(301,154)	(31.81)
Fines and forfeits	88,082	98,130	(10,048)	(10.24)
Other	<u>130,568</u>	<u>160,509</u>	<u>(29,941)</u>	<u>(18.65)</u>
	<u>\$13,201,015</u>	<u>\$12,362,892</u>	<u>\$ 838,123</u>	<u>6.78</u>

Taxes increased by \$1,111,234 or 11.80% primarily due to an increase in the general purpose millage rate and increases in the collections for real estate transfer and earned income taxes.

LOWER PROVIDENCE TOWNSHIP

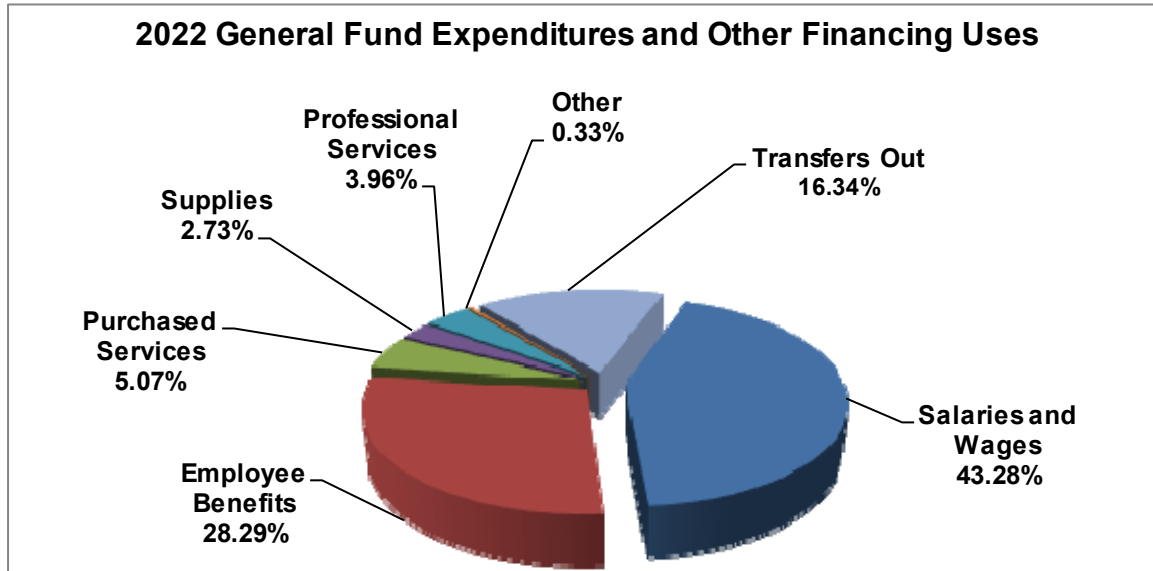
MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED

December 31, 2022

Intergovernmental revenues remained stable due to continued receipt of American Rescue Plan funding.

Charges for services decreased by \$301,154 or 31.81% due to decreases in various services related to building, electrical, plumbing and HVAC permits after a strong year in 2021.

As the graph below illustrates, the largest portion of General Fund expenditures is for salaries and benefits. The Township is a service entity and as such is labor intensive.



General Fund Expenditures and Other Financing Uses

	2022	2021	\$ Change	% Change
Salaries and wages	\$ 5,804,864	\$ 5,917,495	\$ (112,631)	(1.90)
Employee benefits	3,794,701	3,640,287	154,414	4.24
Purchased services	679,723	742,963	(63,240)	(8.51)
Supplies	365,668	286,240	79,128	27.61
Professional services	531,307	482,016	49,291	10.23
Other	44,246	49,223	(4,977)	(10.11)
Transfers out	<u>2,191,540</u>	<u>80,101</u>	<u>2,111,439</u>	<u>2,635.97</u>
	<u>\$13,412,049</u>	<u>\$11,198,625</u>	<u>\$2,213,424</u>	<u>19.77</u>

Salaries and wages increased by \$112,632 or 1.90% primarily as a result of unfilled patrol officer and administration salaries offset by scheduled salary increases within the Township's collective bargaining units negotiated with the police and public works employees.

Employee benefits increased by \$154,414 or 4.24% largely due to increased actuarially determined pension contributions, increased medical costs associated with negotiated contracts offset by a small decrease in benefits associated with the wage base.

Transfers out increased by \$2,111,439 or 2,635.97% due to transfers to non-major governmental funds, including the Capital Projects Fund, the Municipal Complex Fund, and the Stormwater Fund.

LOWER PROVIDENCE TOWNSHIP

MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED

December 31, 2022

CAPITAL PROJECTS FUNDS

The Capital Projects Funds account for financial resources that are restricted, committed, or assigned to be used for capital expenditures or for the acquisition, construction of capital facilities, improvements and/or equipment. The Highway Improvement Capital Reserve Fund accounts for revenues generated from traffic impact fees as established by Township ordinance for the purpose of serving future transportation needs of the Township. Impact fees are deferred or held in deposit until services are provided.

NONMAJOR GOVERNMENTAL FUNDS

The Nonmajor Governmental Funds consist of special revenue funds, capital projects funds and a debt service fund. Special revenue funds are maintained to account for the proceeds of specific revenue sources that are to be expended for specified purposes. The nonmajor special revenue funds include the Library Fund, the Parks and Recreation Operating Fund, the Highway Aid Fund, Emergency Services Fund and the Tree Fund. The nonmajor capital projects funds include the Liquid Fuels Funded Loans Fund, Parks and Recreation Capital Reserve Fund, West End Capital Improvements Fund, Sidewalk Fund, Stormwater Fund, Capital Projects Fund and Municipal Complex Fund. Major revenue sources for these funds include taxes, intergovernmental revenues, charges for services, and transfers from the General Fund. During 2022, the Nonmajor Governmental Funds fund balance increased by \$1,695,775 for a cumulative balance of \$3,301,930 as of December 31, 2022. Of the cumulative fund balance at December 31, 2022, \$260,042 is restricted for the Highway Aid Fund. The Highway Aid Fund accounts for appropriations from the Commonwealth of Pennsylvania Department of Transportation to be used for road improvements, snow and ice removal and road related capital projects through the Public Works Department. Also, within the nonmajor governmental funds the Debt Service Fund fund balance of \$145,615 is restricted for debt service and the Parks and Recreation Capital Reserve Fund fund balance of \$169,780 is restricted for parks and recreation capital projects. More detailed information regarding the nonmajor governmental funds can be found in the combining and individual fund financial statements on pages 57 and 58.

GENERAL FUND BUDGET INFORMATION

The Township maintains its financial records and prepares its financial reports on the modified accrual basis of accounting. The Township budgets and expends funds according to procedures mandated by Township code of the Commonwealth of Pennsylvania. An annual operating budget is prepared by management and submitted to the Board of Supervisors for approval prior to the beginning of the fiscal year on January 1 each year. The most significant budgeted fund is the General Fund.

General Fund revenues and other financing sources were \$1,918,723 or 17.01% more than budgeted amounts and General Fund expenditures and other financing uses were \$1,858,826 or 16.09% more than budgeted amounts resulting in a net positive variance of \$59,897. Revenues and other financing sources were over budget primarily due to real estate transfer taxes, earned income taxes, intergovernmental revenues, and charges for services being more than budgeted. Intergovernmental revenues includes the unbudgeted receipt of American Rescue Plan funding. Expenditures were \$32,565 less than budgeted, but other financing uses were \$1,890,434 more than budgeted mainly due to unbudgeted transfers to the nonmajor governmental funds.

More detailed information regarding the General Fund budget can be found in the Budgetary Comparison Schedule – General Fund on page 52. The Budgetary Comparison Schedule – General Fund shows the original budget, final budget and actual revenues, expenditures and other financing sources for the fiscal year. There were no differences between the original and final budgets.

CAPITAL ASSETS

The Township's investment in capital assets as of December 31, 2022 amounted to \$16,765,912, net of accumulated depreciation. This investment in capital assets includes land, land improvements, infrastructure, buildings, and machinery and equipment. The total net increase in the Township's investment in capital assets for 2022 was \$101,488 or 0.61%. The decrease was the result of current year capital additions in excess of depreciation.

LOWER PROVIDENCE TOWNSHIP

MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED

December 31, 2022

Current year capital additions were \$1,038,052 and depreciation expense was \$938,564.

Major capital additions for the current fiscal year included road projects in the amount of \$737,810, and police vehicles in the amount of \$166,433.

NONCURRENT LIABILITIES

As of December 31, 2022, the Township had total general obligation debt of \$1,200,390 consisting entirely of notes payable. The entire amount is backed by the full faith and credit of the Township. General obligation debt was issued to finance capital expenditures or to finance the retirement (refund) of prior obligation debt. The total net decrease in the Township's general obligation debt for the current fiscal year was \$736,355 or 38.02%.

The Township reports its defined benefit pension liability and its net liability for post-employment benefits on its statement of position. The Township's net pension liability and net liability for post-employment benefits are actuarially determined liabilities that totaled \$4,800,124 as of December 31, 2022, which increased by \$5,637,488 as compared to an asset of \$837,364 as of December 31, 2021.

Other noncurrent liabilities consist of the Township's liability for compensated absences.

FACTORS BEARING ON THE TOWNSHIP'S FUTURE

Lower Providence Township, Montgomery County, Pennsylvania, is roughly 14.77 square miles and contains a population of approximately 25,600. The Township is located along several major transportation corridors, which include U.S. Route 422, U.S. Route 363 and Ridge Pike. One of Montgomery County's largest business parks, Park Pointe at Lower Providence Business Park (formerly Valley Forge Corporate Center) is located in the Township with over 4,500 individuals work in this Business Park.

The Township continues to maintain a diversified revenue base should there be any short-term fluctuations in any one revenue source.

As expected, the Township received its second and final American Rescue Plan Act (ARPA) payment in the amount of \$1.4 million dollars in 2022. This final payment brings the Township's total APRA allocation to approximately \$2.8 million. The Township will spend the appropriation over the next three years based on guidelines from the Federal government. The Township has placed the money in a designated fund created specifically for this purpose so that it is not commingled with other general operating funds. As of 12/31/2022, the Township has not expended any American Rescue Plan Act dollars.

New real estate assessments have remained relatively stagnant for the past 10 years and the Township has not experienced any natural increases in real estate tax growth. The Township's assessment went from \$1,673,459,616 in 2022 to \$1,683,102,936 in 2023, an increase of only \$9,643,320 or less than 1% of total assessment.

To adopt a balanced 2023 General Fund budget totaling \$13,057,571, the real estate tax millage rate for general purposes was increased from 1.2855 mills to 1.5973 mills.

Collection of the earned income tax is a good indicator of local economic conditions. For 2022, the Township's collection of this tax was \$6,769,669, an increase of \$557,442 or 9% from the prior year. While EIT collections have been strong for the last several years, the repeated increases are not expected to continue. It's also worth noting that the EIT makes up more than 50% of General Fund revenue. This over-reliance on one revenue source could lead to the need for cutbacks or large property tax increases in the event of an economic downturn.

The financial and economic indicators for the Township continue to be moderately conservative for 2023. A five-year capital budget has been developed to address road, infrastructure and equipment needs. Roads have been identified and prioritized for resurfacing for the next five years as part of the five-year budget. Furthermore, the five-year capital budget identifies the Township's vehicle and technology replacement needs and individual departmental

LOWER PROVIDENCE TOWNSHIP

MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED

December 31, 2022

schedules have been identified. In each case, the five-year capital budget provides direct appropriation or financing to fund the capital needs. In an effort to jump start the five-year capital improvement plan, the Board of Supervisors elected to budget approximately \$1.3 million of the American Rescue Plan Act allocation towards capital improvements. These capital improvements include \$20,000 in building and technology repairs for the library, \$587,000 for the replacement of worn public works vehicles and equipment, \$57,000 for emergency management equipment, \$50,000 for accounting software upgrades and \$350,000 in stormwater related projects to name a few.

To further advance the Townships financial position, the Townships Supervisors adopted a Fund Balance policy that established a minimum unassigned fund balance of 3 months or 25% of the Township's budgeted expenditures. This fund balance policy closely aligns with the Government Finance Officers Associations recommend fund balance levels.

As in the past, the Township must aggressively manage all respective funds exploring all avenues for third-party funding, grants, appropriations, and sponsorships to ensure that the Township is in an excellent financial position thereby maintaining our AA (Standard and Poor's) and Aa2 (Moody's) bond ratings.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Township's finances for all those with an interest in the Township's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Township Manager, Lower Providence Township, 100 Parklane Drive, Eagleville, PA 19403.

LOWER PROVIDENCE TOWNSHIP

STATEMENT OF NET POSITION

December 31, 2022 with summarized comparative totals for 2021

	<u>2022</u>	<u>2021</u>	<u>Component Unit 2022</u>
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
CURRENT ASSETS			
Cash	\$ 8,514,483	\$ 9,036,709	\$ 2,129,169
Restricted cash	1,113,779	1,718,381	-
Investments	2,817,671	-	7,488,965
Taxes receivable	177,540	136,857	-
Accounts receivable	237,216	474,030	1,130,908
Lease receivable	611,455	760,769	-
Other current assets	<u>20,861</u>	<u>10,463</u>	<u>3,737</u>
Total current assets	13,493,005	12,137,209	10,752,779
NONCURRENT ASSETS			
Capital assets, net	<u>16,765,912</u>	<u>16,664,424</u>	<u>20,391,604</u>
Total assets	<u>30,258,917</u>	<u>28,801,633</u>	<u>31,144,383</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charges - OPEB	303,401	228,150	-
Deferred charges - pensions	<u>3,162,148</u>	<u>1,311,161</u>	<u>281,537</u>
Total deferred outflows of resources	<u>3,465,549</u>	<u>1,539,311</u>	<u>281,537</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION			
CURRENT LIABILITIES			
Accounts payable	188,694	205,450	877,120
Accrued salaries and benefits	143,922	131,244	-
Escrow deposits	1,113,779	1,718,433	-
Unearned revenue	<u>2,647,973</u>	<u>1,928,619</u>	<u>-</u>
Total current liabilities	<u>4,094,368</u>	<u>3,983,746</u>	<u>877,120</u>
NONCURRENT LIABILITIES			
Due within one year	568,336	739,355	297,000
Due in more than one year	<u>6,070,965</u>	<u>924,557</u>	<u>10,158,505</u>
Total noncurrent liabilities	<u>6,639,301</u>	<u>1,663,912</u>	<u>10,455,505</u>
Total liabilities	<u>10,733,669</u>	<u>5,647,658</u>	<u>11,332,625</u>
DEFERRED INFLOWS OF RESOURCES			
Lease related	611,455	760,769	-
Deferred credits - OPEB	439,478	700,640	-
Deferred credits - pensions	<u>1,317,613</u>	<u>3,187,160</u>	<u>-</u>
Total deferred inflows of resources	<u>2,368,546</u>	<u>4,648,569</u>	<u>-</u>
NET POSITION			
Net investment in capital assets	15,565,522	14,727,679	15,009,289
Restricted	3,301,930	1,695,775	4,615,685
Unrestricted (deficit)	<u>1,754,799</u>	<u>3,621,263</u>	<u>468,321</u>
Total net position	<u>\$ 20,622,251</u>	<u>\$ 20,044,717</u>	<u>\$ 20,093,295</u>

See accompanying notes

LOWER PROVIDENCE TOWNSHIP

STATEMENT OF ACTIVITIES

Year ended December 31, 2022 with summarized comparative totals for 2021

	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Position</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Primary Government Totals</u>		<u>Component Unit 2022</u>
					<u>2022</u>	<u>2021</u>	
GOVERNMENTAL ACTIVITIES							
General government	\$ 2,700,710	\$ 100,972	\$ 1,164,325	\$ -	\$ (1,435,413)	\$ (1,012,394)	\$ -
Public safety	9,230,160	672,032	215,181	-	(8,342,947)	(6,846,818)	-
Health and human services	5,500	-	-	-	(5,500)	(4,750)	-
Public works	2,957,611	39,175	778,945	-	(2,139,491)	(1,582,440)	-
Culture and recreation	1,604,840	323,191	229,966	-	(1,051,683)	(569,538)	-
Community development	4,403	-	-	-	(4,403)	33,700	-
Interest expense related to noncurrent liabilities	26,802	-	112,908	-	86,106	71,091	-
Total governmental activities	\$ 16,530,026	\$ 1,135,370	\$ 2,501,325	\$ -	(12,893,331)	(9,911,149)	-
Total primary government	\$ 16,530,026	\$ 1,135,370	\$ 2,501,325	\$ -	(12,893,331)	(9,911,149)	-
COMPONENT UNIT							
Sewer authority	\$ 4,554,887	\$ 4,090,221	\$ -	\$ 242,208	-	-	(222,458)
GENERAL REVENUES							
Taxes							
Real estate taxes					4,608,375	3,724,691	-
Earned income taxes					6,769,669	6,212,257	-
Real estate transfer taxes					908,593	825,971	-
Local services taxes					539,532	532,140	-
Per capita taxes					2,700	9,341	-
Amusement taxes					22,123	24,651	-
Franchise fees					433,161	442,986	-
Investment earnings					186,310	114,917	68,608
Gain on sale of capital assets					402	26,498	-
Total general revenues					13,470,865	11,913,452	68,608
CHANGE IN NET POSITION					577,534	2,002,303	(153,850)
NET POSITION							
Beginning of year					20,044,717	18,042,414	20,247,145
End of year					\$ 20,622,251	\$ 20,044,717	\$ 20,093,295

See accompanying notes

LOWER PROVIDENCE TOWNSHIP

BALANCE SHEET - GOVERNMENTAL FUNDS

December 31, 2022 with summarized comparative totals for 2021

	Major Funds				
	General	Highway Improvement Capital Reserve	Nonmajor	Totals	
	Fund	Fund	Governmental	2022	2021
			Funds		
ASSETS					
Cash	\$ 4,060,070	\$ 1,134,917	\$ 3,319,496	\$ 8,514,483	\$ 9,036,709
Restricted cash	-	1,113,779	-	1,113,779	1,718,381
Investments	2,817,671	-	-	2,817,671	-
Taxes receivable	145,076	-	32,464	177,540	136,857
Accounts receivable	163,966	73,250	-	237,216	474,030
Lease receivable	-	-	611,455	611,455	760,769
Due from other funds	604	-	14,777	15,381	15,211
Prepaid items	19,142	-	1,719	20,861	10,463
Total assets	\$ 7,206,529	\$ 2,321,946	\$ 3,979,911	\$ 13,508,386	\$ 12,152,420
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 122,230	\$ 11,406	\$ 55,058	\$ 188,694	\$ 205,450
Accrued salaries and benefits	136,856	-	7,066	143,922	131,244
Due to other funds	14,777	-	604	15,381	15,211
Unearned revenue	1,447,635	1,196,761	3,577	2,647,973	1,928,619
Escrow deposits	-	1,113,779	-	1,113,779	1,718,433
Total liabilities	1,721,498	2,321,946	66,305	4,109,749	3,998,957
DEFERRED INFLOWS OF RESOURCES					
Lease related	-	-	611,455	611,455	760,769
Unavailable revenues - property taxes	17,092	-	221	17,313	17,945
Total deferred inflows	17,092	-	611,676	628,768	778,714
FUND BALANCES					
Nonspendable					
Prepaid items	19,142	-	1,719	20,861	10,463
Restricted for					
Debt service	-	-	145,615	145,615	122,191
Public works - roads	-	-	260,042	260,042	691,961
Committed for					
Capital purchases	-	-	2,190,100	2,190,100	389,533
Public safety	-	-	124,283	124,283	7,562
Culture and recreation	-	-	579,399	579,399	474,168
Assigned for					
Capital purchases	-	-	772	772	862
Unassigned	5,448,797	-	-	5,448,797	5,678,009
Total fund balances	5,467,939	-	3,301,930	8,769,869	7,374,749
Total liabilities, deferred inflows of resources and fund balances	\$ 7,206,529	\$ 2,321,946	\$ 3,979,911	\$ 13,508,386	\$ 12,152,420

See accompanying notes

LOWER PROVIDENCE TOWNSHIP

RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET TO NET POSITION OF GOVERNMENTAL ACTIVITIES ON THE STATEMENT OF NET POSITION

December 31, 2022

TOTAL GOVERNMENTAL FUND BALANCES	\$ 8,769,869
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds balance sheet.	16,765,912
Some of the Township's taxes will be collected after year-end, but are not available soon enough to pay for the current period's expenditures and, therefore, are reported as deferred inflows of resources on the governmental funds balance sheet.	17,313
Deferred outflows of resources and deferred inflows of resources related to pensions and other post-employment benefits are not reported as assets and liabilities in the governmental funds balance sheet.	1,708,458
Noncurrent liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds balance sheet.	<u>(6,639,301)</u>
NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 20,622,251</u>

LOWER PROVIDENCE TOWNSHIP

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

Year ended December 31, 2022 with summarized comparative totals for 2021

	Major Funds			Totals	
	General	Highway Improvement Capital Reserve	Nonmajor Governmental	2022	2021
	Fund	Fund	Funds		
REVENUES					
Taxes	\$ 10,532,150	\$ -	\$ 2,319,474	\$ 12,851,624	\$ 11,334,283
Licenses and permits	511,052	-	-	511,052	500,532
Fines and forfeits	88,082	-	-	88,082	98,130
Interest, rent and royalties	66,983	-	119,327	186,310	114,918
Intergovernmental revenues	1,226,529	-	1,040,679	2,267,208	2,290,083
Charges for services	645,651	-	321,791	967,442	1,137,718
Miscellaneous	129,611	213,977	97,404	440,992	705,692
Total revenues	13,200,058	213,977	3,898,675	17,312,710	16,181,356
EXPENDITURES					
Current					
General government	1,926,381	-	119,923	2,046,304	1,907,465
Public safety	7,662,705	-	1,136,473	8,799,178	8,389,963
Health and human services	8,500	-	-	8,500	7,750
Public works - sanitation	9,792	-	-	9,792	20,497
Public works - highways and streets	1,552,368	213,977	1,120,663	2,887,008	2,397,628
Public works - other services	21,313	-	-	21,313	16,703
Culture and recreation	-	-	1,312,796	1,312,796	1,196,746
Community development	9,186	-	-	9,186.00	-
Miscellaneous	7,758	-	-	7,758	16,446
Debt service	-	-	763,158	763,158	764,900
Total expenditures	11,198,003	213,977	4,453,013	15,864,993	14,718,098
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	2,002,055	-	(554,338)	1,447,717	1,463,258
OTHER FINANCING SOURCES (USES)					
Proceeds from sale of capital assets	402	-	-	402	26,498
Refund of prior year receipts	(22,507)	-	-	(22,507)	(27,228)
Refund of prior year expenditures	555	-	(31,047)	(30,492)	(10,428)
Transfers in	-	-	2,419,133	2,419,133	284,385
Transfers out	(2,191,540)	-	(227,593)	(2,419,133)	(284,385)
Total other financing sources (uses)	(2,213,090)	-	2,160,493	(52,597)	(11,158)
NET CHANGE IN FUND BALANCES	(211,035)	-	1,606,155	1,395,120	1,452,100
FUND BALANCES					
Beginning of year	5,678,974	-	1,695,775	7,374,749	5,922,649
End of year	\$ 5,467,939	\$ -	\$ 3,301,930	\$ 8,769,869	\$ 7,374,749

See accompanying notes

LOWER PROVIDENCE TOWNSHIP

RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES ON THE STATEMENT OF ACTIVITIES

Year ended December 31, 2022

NET CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS		\$ 1,395,120
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Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation expense exceeded capital outlays in the current period.

Capital outlay expenditures	\$ 1,038,052	
Depreciation expense	<u>(936,564)</u>	101,488

Because some tax will not be collected for several months after the Township's fiscal year ends, they are not considered as "available" revenues in the governmental funds. Deferred inflows of resources decreased by this amount this year.

Deferred inflows of resources December 31, 2021	(17,945)	
Deferred inflows of resources December 31, 2022	<u>17,313</u>	(632)

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of the governmental funds. Neither transaction, however, has any effect on the change in net position of governmental activities. Also, governmental funds report the effect of premiums, discounts and similar items when long-term debt is issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Repayment of notes payable		736,355
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Some expenses reported in the statement of activities do not require the use of current financial resources, and, therefore, are not reported as expenditures in the governmental funds.

Current year change in compensated absences	(74,256)	
Change in net OPEB liability and related deferred inflows and outflows	(32,769)	
Change in net pension liability and related deferred inflows and outflows	<u>(1,547,772)</u>	<u>(1,654,797)</u>

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES		<u>\$ 577,534</u>
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LOWER PROVIDENCE TOWNSHIP

STATEMENT OF NET POSITION - FIDUCIARY FUNDS

December 31, 2022 with summarized comparative totals for 2021

	<u>Custodial</u>	<u>Other</u>	<u>Police</u>	<u>Non-Uniform</u>	<u>Totals</u>	
	<u>Escrow</u>	<u>Postemployment</u>	<u>Pension</u>	<u>Pension</u>	<u>2022</u>	<u>2021</u>
	<u>Fund</u>	<u>Trust Fund</u>	<u>Fund</u>	<u>Fund</u>		
ASSETS						
Cash	\$ 854,107	\$ 75,417	\$ 161,643	\$ 65,639	\$ 1,156,806	\$ 1,773,505
Investments, restricted	-	1,391,771	19,024,671	5,450,955	25,867,397	30,576,328
Other receivables	49,922	-	5,619	-	55,541	54,052
Internal balances	-	-	(91,784)	91,784	-	-
Prepaid benefits	-	-	91,051	30,840	121,891	102,680
Total assets	<u>904,029</u>	<u>1,467,188</u>	<u>19,191,200</u>	<u>5,639,218</u>	<u>27,201,635</u>	<u>32,506,565</u>
LIABILITIES						
Deposits	12,514	-	-	-	12,514	4,500
Accounts payable	11,669	-	-	-	11,669	7,037
Total liabilities	<u>24,183</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,183</u>	<u>11,537</u>
NET POSITION						
Restricted for						
Assets held in trust for						
pension and other						
post-employment						
benefits	-	1,467,188	19,191,200	5,639,218	26,297,606	31,642,393
Developers	879,846	-	-	-	879,846	852,635
Total net position	<u>\$ 879,846</u>	<u>\$ 1,467,188</u>	<u>\$ 19,191,200</u>	<u>\$ 5,639,218</u>	<u>\$ 27,177,452</u>	<u>\$ 32,495,028</u>

See accompanying notes

LOWER PROVIDENCE TOWNSHIP

STATEMENT OF CHANGES IN NET POSITION - FIDUCIARY FUNDS

Year ended December 31, 2022 with summarized comparative totals for 2021

	<u>Custodial Escrow Fund</u>	<u>Other Postemployment Benefits Trust Fund</u>	<u>Police Pension Fund</u>	<u>Non-Uniform Pension Fund</u>	<u>Totals</u>	
					<u>2022</u>	<u>2021</u>
ADDITIONS						
Contributions						
Employer contributions	\$ -	\$ 155,295	\$ 1,060,225	\$ 100,287	\$ 1,315,807	\$ 1,158,234
Member contributions	-	-	237,985	-	237,985	153,268
Escrow receipts	<u>280,532</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>280,532.00</u>	<u>91,000</u>
Total contributions	<u>280,532</u>	<u>155,295</u>	<u>1,298,210</u>	<u>100,287</u>	<u>1,834,324</u>	<u>1,402,502</u>
Investment income (loss)						
Investment income	-	34,429	438,158	131,554	604,141	635,744
Net increase (decrease) in fair value of investments	<u>-</u>	<u>(312,426)</u>	<u>(3,923,650)</u>	<u>(1,212,252)</u>	<u>(5,448,328)</u>	<u>3,078,984</u>
Total investment income (loss)	<u>-</u>	<u>(277,997)</u>	<u>(3,485,492)</u>	<u>(1,080,698)</u>	<u>(4,844,187)</u>	<u>3,714,728</u>
Total additions	<u>280,532</u>	<u>(122,702)</u>	<u>(2,187,282)</u>	<u>(980,411)</u>	<u>(3,009,863)</u>	<u>5,117,230</u>
DEDUCTIONS						
Benefits and insurance premiums paid	-	210,610	1,395,821	331,855	1,938,286	1,660,056
Escrow disbursements	<u>253,321</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>253,321</u>	<u>100,405</u>
Administrative expenses	<u>-</u>	<u>13,552</u>	<u>75,544</u>	<u>27,010</u>	<u>116,106</u>	<u>139,726</u>
Total deductions	<u>253,321</u>	<u>224,162</u>	<u>1,471,365</u>	<u>358,865</u>	<u>2,307,713</u>	<u>1,900,187</u>
CHANGE IN NET POSITION	27,211	(346,864)	(3,658,647)	(1,339,276)	(5,317,576)	3,217,043
NET POSITION						
Beginning of year	<u>852,635</u>	<u>1,814,052</u>	<u>22,849,847</u>	<u>6,978,494</u>	<u>32,495,028</u>	<u>29,277,985</u>
End of year	<u>\$ 879,846</u>	<u>\$ 1,467,188</u>	<u>\$ 19,191,200</u>	<u>\$ 5,639,218</u>	<u>\$ 27,177,452</u>	<u>\$ 32,495,028</u>

See accompanying notes

LOWER PROVIDENCE TOWNSHIP

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Lower Providence Township (the "**Township**"), Montgomery County, Pennsylvania, was established in 1805 and operates as a Township of a second class under the Township code of the Commonwealth of Pennsylvania. The Township is governed by an elected five-member Board of Supervisors and provides the following services: general government; public safety - police, fire, ambulance, codes and planning and zoning; public works – sanitation and highways and streets; culture and recreation and community development.

The financial statements of the Township have been prepared in accordance with generally accepted accounting principles ("**GAAP**") as applied to governmental units. The Governmental Accounting Standards Board ("**GASB**") is the authoritative standard-setting body for the establishment of governmental accounting and financial reporting principles. The more significant of these accounting policies are as follows:

Reporting Entity

GASB has established the criteria for determining the activities, organizations and functions of government to be included in the financial statements of the reporting entity. In evaluating the Township as a reporting entity, management has addressed all potential component units which may or may not fall within the Township's accountability. The criteria used to evaluate component units for possible inclusion as part of the Township's reporting entity are financial accountability and the nature and significance of the relationship. Based upon the application of these criteria, the following component units are required to be included in the Township's reporting entity.

Discretely Presented Component Unit

Lower Providence Township Sewer Authority (the "**Sewer Authority**") is the only component unit of the Township. The Sewer Authority is a public corporation formed on January 30, 1962, under the Municipal Authorities Act of 1945. The Authority has constructed and operates a sewage collection system in the Township that connects with a sewage treatment plant operated by the Lower Perkiomen Valley Regional Sewer Authority. The Sewer Authority is administered by a five-member board appointed by the Township Board of Supervisors. The Township considers inclusion of the Sewer Authority's financial information important to the overall presentation of the financial statements. The year end of the Sewer Authority is June 30. The Sewer Authority issues separate audited financial statements which are available to the public through the Township office.

Blended Component Units

The Police Pension Plan and Nonuniform Pension Plan are a single employer defined benefit pension plans that provide pension benefits for all regular full-time employees. The Other Post-Employment Benefits Plan is a single employer plan that provides post-retirement medical benefits to regular full-time police officers. Although the Police Pension Plan, the Nonuniform Pension Plan and the Other Post-Employment Benefits Plan are separate legal entities, they are reported as if they are part of the Township as they are governed by a board comprised of members appointed by the Board of Supervisors or by the Board of Supervisors themselves and the Township is responsible for funding the Police Pension Plan, Nonuniform Pension Plan and the Other Post-Employment Benefits Plan. The activities of the Police Pension Plan, Nonuniform Pension Plan and the Other Post-Employment Benefits Plan are blended as fiduciary funds and do not issue separate financial statements.

Basis of Presentation

Government-Wide Financial Statements

The statement of net position and the statement of activities display information about the Township and Sewer Authority as a whole. These statements distinguish between activities that are governmental and those that are considered business-type activities. These statements include the financial activities of the primary government except for fiduciary funds.

LOWER PROVIDENCE TOWNSHIP

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of timing of related cash flow. This is the same approach used in the preparation of the proprietary fund financial statements but differs from the manner in which governmental fund financial statements are prepared as further defined below. Therefore, governmental fund financial statements include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements of governmental funds.

The government-wide statement of net position presents the financial position of the Township and Sewer Authority which is the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources and is classified in one of three components. Net investment in capital assets consists of capital assets net of accumulated depreciation and reduced by the outstanding balances of borrowing attributable to acquiring, constructing or improving those assets. The net position of the Township and Sewer Authority is reported as restricted when constraints placed on net position use is either externally imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. Unrestricted net position is the net position that does not meet the definition of "net investment in capital assets" or "restricted net position."

The statement of net position includes separate sections for deferred outflows of resources and deferred inflows of resources. Deferred outflows of resources represent a consumption of net position that applies to future periods and so will not be recognized as an outflow of resources (expense) until that time. Deferred inflows of resources represent an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time.

The government-wide statement of activities presents a comparison between expenses and program revenues for each function of the business-type activities of the Township and for each governmental function. Expenses are those that are specifically associated with a service or program and are therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Revenues which are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each function is self-financing or draws from the general revenues of the Township.

Except for interfund activity and balances between the funds that underlie governmental activities and the funds that underlie business-type activities, which are reported as transfers and internal balances, the effect of interfund activity has been removed from these statements.

Fund Financial Statements

During the year, the Township segregates transactions related to certain Township functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements report detailed information about the Township. The focus of governmental and proprietary fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. All other governmental funds are grouped together and presented in a separate column as nonmajor governmental funds. Fiduciary fund financial statements are presented by fund type.

Governmental Funds

All governmental funds are accounted for using the modified accrual basis of accounting and the current financial resources measurement focus. Under this basis, revenues are recognized in the accounting period in which they become measurable and available. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable. The Township reports the following major governmental funds:

The General Fund is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

LOWER PROVIDENCE TOWNSHIP

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

The Capital Projects Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays which include the acquisition or construction of capital facilities and other capital assets, including those financed by general obligation bond proceeds. The reporting entity includes the following Capital Project Fund, which is reported as a major fund:

The Highway Improvement Capital Reserve Fund is used to account for revenues generated from traffic impact fees as established by Township Ordinance for the purpose of servicing future transportation needs of the Township.

In addition, the Township reports the following nonmajor governmental funds:

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, long-term debt principal, interest and other related costs.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted to expenditures for specified purposes.

Additional Capital Projects Funds are used to account for equipment replacement, capital purchases and improvements for the Township's parks and recreation facilities, repayment of debt principal and interest for liquid fuels funded loans, sidewalk, stormwater and West End capital improvements.

Revenue Recognition

In applying the "susceptible to accrual concept" under the modified accrual basis, revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Township considers tax revenue to be available if collected within 60 days of the end of the fiscal period. Deferred inflows of resources are reported in connection with receivables for tax revenues that are not considered to be available to liquidate liabilities of the current period. Revenue from federal, state and other grants designated for payment of specific Township expenditures is recognized when the related expenditures are incurred; accordingly, when such funds are received, they are reported as unearned revenues until earned. Other receipts are recorded as revenue when received in cash because they are generally not measurable until actually received.

Expenditure Recognition

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Most expenditures are measurable and are recorded when the related fund liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences, special termination benefits, other post-employment benefits and claims and judgments are recorded only when payment is due. Allocations of costs, such as depreciation and amortization, are not recognized in the governmental funds.

Fiduciary Funds

Fiduciary funds reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and custodial funds. Trust funds are used to account for assets held by the Township under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the Township's own programs. The Township has three trust funds, consisting of a Police Pension Fund, a Nonuniform Pension Fund and an other postemployment benefits fund. Custodial funds held by the Township are used to account for assets held on behalf of individuals and/or other governmental units. The Township has one custodial fund consisting of an escrow fund.

LOWER PROVIDENCE TOWNSHIP

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

Cash and Cash Equivalents

The Township and Sewer Authority's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

Investments

Investments are stated at fair value based upon quoted market prices.

Fair Value Measurements of Assets and Liabilities

GAAP defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. GAAP establishes a fair value hierarchy for inputs used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the most observable inputs be used when available. Observable inputs are those that market participants would use in pricing the asset or liability based on market data obtained from sources independent of the Township. Unobservable inputs reflect the Township's assumptions about the inputs market participants would use in pricing the asset or liability based on the best information available in the circumstances. The fair value hierarchy is categorized into three levels based on the inputs as follows:

Level 1 – Valuations based on quoted prices in active markets for identical assets or liabilities that the Township has the ability to access. Since valuations are based on quoted prices that are readily and regularly available in an active market, valuation of these assets and liabilities does not require a significant degree of judgment.

Level 2 – Valuations based on quoted prices in markets that are not active or for which all significant inputs are observable, either directly or indirectly.

Level 3 – Valuations based on inputs that are unobservable, that is, inputs that reflect the Township's own assumptions.

Interfund Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/due from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans).

Taxes

Property taxes are levied on March 1 and are payable in the following periods:

March 1 – April 30	- Discount period, 2% of gross levy
May 1 – June 30	- Face period
July 1 to collection	- Penalty period, 10% of gross levy
December 31	- Lien date

The Montgomery County Board of Assessments determines assessed valuations of property, and the Township's taxes are billed and collected by the elected Township Tax Collector. The tax on real estate for fiscal 2022 was 2.5875 mills (\$2.5875 for \$1,000 of assessed valuation), consisting of 1.2855 mills for general purposes, .3558 mills for fire services, .345 mills for library, .0842 mills for emergency services, .276 mills for debt service and .276 mills for parks and recreation. The Township experiences very small losses from uncollectible property taxes. Property taxes constitute a lien against real property and usually can be collected in full when title transfers. Only balances that remain after tax sales are written off each year. Accordingly, an allowance for doubtful accounts has not been established by the Township for property taxes receivable.

LOWER PROVIDENCE TOWNSHIP

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

Other taxes levied in 2022 consisted of the following:

Real estate transfer tax	- 0.50% of gross sales price
Earned income tax	- 0.50% for general purposes
Local services tax	- \$1.00 per week [max of \$52.00 per year split between the Township (\$47.00) and Methacton School District (\$5.00)]
Amusement tax	- 5% of gross receipts

Prepaid Items

Certain prepayments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in the government-wide and fund financial statements.

Unearned Revenues

Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

Capital Assets

Capital assets, which include property, plant and equipment, are reported in the government-wide financial statements and the proprietary fund financial statements. Capital assets are defined by the Township as assets with an initial individual cost of \$5,000 or more and an estimated useful life in excess of two years. Such assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

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

Property, plant and equipment (net of salvage value) of the Township is depreciated using the straight-line method over the following estimated useful lives: buildings and improvements – 10-40 years, infrastructure – 5-40 years, and furniture, machinery and equipment – 3-20 years.

The Sewer Authority capital assets are depreciated using the straight-line method over the following estimated useful lives: sewer system – 15-40 years, land and garage building – 10-30 years, and equipment and office furniture – 5-10 years. Capital contributions consist of sewer system developer dedications, government grants, and connection fees collected from property owners.

Leases – Lessor

The Township is a lessor for a noncancellable lease of land. The Township recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

At the commencement of a lease, the Township initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the Township determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

The Township uses its estimated incremental borrowing rate as the discount rate for leases.

The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

LOWER PROVIDENCE TOWNSHIP

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

The Township monitors changes in circumstances that would require a remeasurement of its lease, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

Impairment of Long-Lived Assets

The Township evaluates prominent events or changes in circumstances affecting capital assets to determine whether impairment of a capital asset has occurred. A capital asset is generally considered impaired if both (a) the decline in service utility of the capital asset is large in magnitude and (b) the event or change in circumstances is outside the normal life cycle of the capital asset. If a capital asset is considered to be impaired, the amount of impairment is measured by the method that most reflects the decline in service utility of the capital asset at the lower of carrying value or fair value for impaired capital assets that will no longer be used by the Township and Sewer Authority. No impairment losses were recognized in the year ended December 31, 2022.

Compensated Absences

Township policies permit employees to accumulate earned but unused vacation and sick days. The liability for these compensated absences is recorded as a noncurrent liability in the government-wide financial statements. A liability for these amounts is recorded in the Governmental Funds financial statements only to the extent they have matured, for example, as a result of employee resignation and retirement.

Long-Term Obligations

In the government-wide and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities. In the fund financial statements, the face amount of debt issued is reported as other financing sources and uses. Notes payable are reported net of the applicable premium or discount. Premiums and discounts are deferred and amortized over the life of the notes. Deferred amounts on refunding are recorded as a deferred outflow of resources and amortized over the life of the old debt or the life of the new debt, whichever is shorter. All amounts are amortized using the straight-line method.

Fund Equity

As prescribed by GASB, governmental funds report fund balance in classifications based primarily on the extent to which the Township is bound to honor constraints on the specific purposes for which amounts in the fund can be spent. The Township reports the following fund balance classifications:

Nonspendable

Nonspendable fund balances are amounts that cannot be spent because they are either (a) not in spendable form – such as inventory or prepaid insurance or (b) legally or contractually required to be maintained intact – such as a trust that must be retained in perpetuity.

Restricted

Restricted fund balances are restricted when constraints placed on the use of resources are either (a) externally imposed by creditors, grantors, contributors or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

Committed

Committed fund balances are amounts that can only be used for specific purposes determined by a formal action of the Township's highest level of decision-making authority, the Board of Supervisors. Committed amounts cannot be used for any other purpose unless the Board of Supervisors removes those constraints by taking the same type of formal action (e.g., resolution).

LOWER PROVIDENCE TOWNSHIP

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

Assigned

Assigned fund balances are amounts that are constrained by the Township's intent to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by (a) the Township Manager or (b) an appointed body (e.g., finance committee) or (c) an official to which the Township has delegated the authority to assign, modify or rescind amounts to be used for specific purposes.

Assigned fund balance includes (a) all remaining amounts that are reported in governmental funds (other than the General Fund) that are not classified as non-spendable, restricted or committed, and (b) amounts in the General Fund that are intended to be used for a specific purpose. Specific amounts that are not restricted or committed in a special revenue fund or the capital projects fund are assigned for purposes in accordance with the nature of their fund type.

Unassigned

Unassigned fund balance is the residual classification for the General Fund. This classification represents General Fund balance that has not been assigned to other funds, and that has not been restricted, committed or assigned to specific purposes within the General Fund.

When both restricted and unrestricted resources are available for use, it is the Township's policy to use externally restricted resources first, then unrestricted resources—committed, assigned or unassigned—in order as needed.

Comparative Data

Comparative totals for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Township's financial position and operations. Certain amounts presented in the prior year have been reclassified in order to be consistent with the current year's presentation. However, presentation of prior year totals by fund and activity type has not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read. Summarized comparative information should be read in conjunction with the Township's financial statements for the year ended December 31, 2021, from which the summarized information was derived.

Minimum Fund Balance Policy

The Township will strive to maintain in its General Fund balance, a reserve of 5% to 7% of yearly expenditures (the "**operating reserve**"). The operating reserve is intended to be a reserve for unexpected events that impact the operating budget, such as failure of the state to remit revenues to the Township, unexpected mandates, unexpected loss of state shared revenues, continuance of critical Township services due to unanticipated events or to offset the unexpected loss of a significant funding source for the remainder of the fiscal year.

If, at any time, the General Fund reaches a zero balance, this policy will authorize use of the Unrestricted Capital Fund balance. If, at any time, should the General Fund balance fall below 5% of yearly expenditures, the Board of Supervisors shall be notified.

Funds in excess of the operating reserve described above may be considered to supplement capital outlay and one-time operating expenditures, or may be used to prepay existing Township debt. Excess funds may not be used to establish or support costs that are recurring in nature.

Any use of the operating reserve funds in the General Fund, must be approved by the Board of Supervisors and include a repayment plan that strives to restore the Operating Reserve to the 5% to 7% of the yearly expenditures level within two fiscal years following the fiscal year in which the event occurred.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

LOWER PROVIDENCE TOWNSHIP

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

Implementation of New Accounting Pronouncements

GASB Statement No. 87, "Leases" is effective for the Township for the year ended December 31, 2022. The objective of GASB Statement No. 87 is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. GASB Statement No. 87 increases the usefulness of financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under GASB Statement No. 87, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about leasing activities. The implementation of GASB Statement No. 87 increased both the leases receivable and the deferred inflows of the Township as of December 31, 2021, the earliest presented period, in the amount of \$760,769.

GASB Statement No. 91, "Conduit Debt Obligations" is effective for the Township for the year ended December 31, 2022. GASB Statement No. 91 provides a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. The implementation of GASB Statement No. 91 had no impact on the Township's financial statements for the year ended December 31, 2022.

GASB Statement No. 92, "Omnibus 2020" is effective for the Township for the year ended December 31, 2022. GASB Statement No. 92 addresses a variety of topics to enhance comparability in accounting and financial reporting and improve consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. The implementation of GASB Statement No. 91 had no impact on the Township's financial statements for the year ended December 31, 2022.

GASB Statement No. 97, "Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – An Amendment of GASB Statements No. 14 and No. 84, and a Supersession of GASB Statement No. 32" is effective for the Township for the year ended December 31, 2022. The objectives of GASB Statement No. 97 are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The implementation of GASB Statement No. 91 had no impact on the Township's financial statements for the year ended December 31, 2022.

LOWER PROVIDENCE TOWNSHIP

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

New Accounting Pronouncements

GASB Statement No. 94, "Public-Private and Public-Public Partnerships and Availability Payment Arrangements" will be effective for the Township for the year ended December 31, 2023. GASB Statement No. 94 improves financial reporting by addressing issues related to public-private and public-public partnership arrangements ("**PPP**"s). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which the Board defines in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement.

GASB Statement No. 96, "Subscription-Based Information Technology Arrangements" will be effective for the Township for the year ended December 31, 2023. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements ("**SBITA**"s) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended.

(2) STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information

Township code of the Commonwealth of Pennsylvania requires that an annual budget for all funds be adopted no later than December 31 for the succeeding fiscal year beginning January 1. The Township is required to publish notice by advertisement at least once in one newspaper of general circulation in the Township, and within 20 days of final action, that the budget has been prepared and is available for public inspection at the Township offices. Notice that public hearings will be held on the proposed budget must be included in the advertisement.

Annual budgets are adopted on a basis consistent with generally accepted accounting principles.

The Township is legally required to maintain budgetary controls at the major function level. Appropriations lapse at the end of the fiscal period. Budgetary information reflected in the financial statements is presented at the level of budgetary control and include the effect of approved budget amendments.

(3) DEPOSITS AND INVESTMENTS

State statutes authorize the Township to invest in U.S. Treasury bills, time or share accounts of institutions insured by the Federal Deposit Insurance Corporation or in certificates of deposit when they are secured by proper bond or collateral, repurchase agreements, state treasurer's investment pools or mutual funds.

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned. The Township is required by statute to deposit funds in depositories that are either banks, banking institutions or trust companies located in the Commonwealth of Pennsylvania. To the extent that such deposits exceed federal insurance, the depositories must pledge as collateral obligations of the United States, the Commonwealth of Pennsylvania or any political subdivision. Under Act 72 of 1971, as amended, the depositories may meet this collateralization requirement by pooling appropriate securities to cover all public funds on deposit.

LOWER PROVIDENCE TOWNSHIP

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

At December 31, 2022, the carrying amount of the Township's deposits was \$10,817,309 and the bank balance was \$10,910,632. Of the bank balance, \$750,000 was covered by federal depository insurance and \$9,982,557 was collateralized by the Township's depositories in accordance with Act 72 and the collateral was held by the depositories' agent in pooled public funds. The remaining cash deposits of the Township are in the Pennsylvania Local Government Investment Trust ("**PLGIT**"). Although not registered with the Securities and Exchange Commission and not subject to regulatory oversight, PLGIT acts like a money market mutual fund in that its objective is to maintain a stable net asset value of \$1 per share, is rated by a nationally recognized statistical rating organization and is subject to an independent annual audit. As of December 31, 2022, PLGIT was rated AAA by a nationally recognized statistical rating agency.

Investments

As of December 31, 2022, the Township had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>
Exchange-traded and mutual funds (pension and OPEB funds)	\$25,802,080
Certificates of deposit, due within one year (general fund)	<u>2,817,671</u>
Total	<u>\$28,619,751</u>

Exchange-traded and mutual funds are valued using Level 1 inputs.

Custodial Credit Risk - Investments

For an investment, this is the risk that, in the event of a failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. The Township's pension trust funds consist of uninsured, unregistered investments held by a counterparty's trust department but not in the Township's name.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Township's investment policy limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill their obligations. The Township limits its type of investments permitted as defined in the state statutes.

Discretely Presented Component Unit

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned. The Sewer Authority is required by statute to deposit funds in depositories that are either banks, banking institutions or trust companies located in the Commonwealth of Pennsylvania. To the extent that such deposits exceed federal insurance, the depositories must pledge as collateral obligations of the United States, the Commonwealth of Pennsylvania or any political subdivision. Under Act 72 of 1971, as amended, the depositories may meet this collateralization requirement by pooling appropriate securities to cover all public funds on deposit.

At June 30, 2022, the carrying amount of the Sewer Authority's deposits was \$2,129,169 and the bank balance was \$2,432,581. Of the bank balance, the entire balance was covered by federal depository insurance.

Custodial Credit Risk

For an investment, this is the risk that, in the event of a failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. The Sewer Authority had no investments subject to custodial credit risk as of June 30, 2022.

LOWER PROVIDENCE TOWNSHIP

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Sewer Authority had no investments subject to interest rate risk as of June 30, 2022.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill their obligations. The Sewer Authority limits its type of investments permitted as defined in the state statutes.

(4) CAPITAL ASSETS

The Township's capital asset activity for the year ended December 31, 2022 was as follows:

	<u>Balance January 1, 2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2022</u>
Governmental activities				
Capital assets not being depreciated				
Land	\$10,665,637	\$ -	\$ -	\$10,665,637
Capital assets being depreciated				
Land improvements	1,120,019	-	-	1,120,019
Infrastructure	10,029,181	737,810	-	10,766,991
Buildings	4,721,725	-	-	4,721,725
Furniture, machinery and equipment	4,466,159	300,242	-	4,766,401
Total capital assets being depreciated	20,337,084	1,038,052	-	21,375,136
Less accumulated depreciation for				
Land improvements	878,164	33,830	-	911,994
Infrastructure	7,505,703	537,240	-	8,042,943
Buildings	2,373,896	90,755	-	2,464,561
Furniture, machinery and equipment	3,580,534	274,739	-	3,855,273
Total accumulated depreciation	14,338,297	936,564	-	15,274,861
Total capital assets being depreciated, net	5,998,787	101,488	-	6,100,275
Governmental activities, net	\$16,664,424	\$ 104,488	\$ -	\$16,765,912

Depreciation expense was charged to functions/programs of the Township as follows:

Governmental activities	
General government	\$130,979
Public safety	549,722
Public works	173,823
Culture and recreation	82,040
Total depreciation expense - governmental activities	\$936,564

Discretely Presented Component Unit

The Sewer Authority's capital asset activity for the year ended June 30, 2022 was as follows:

	<u>Balance July 1, 2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2022</u>
Capital assets not being depreciated				
Land	\$ 3,500	\$ -	\$ -	\$ 3,500
Construction in progress	217,748	3,126,328	-	3,344,076
Total capital assets not being depreciated	221,248	3,126,328	-	3,347,576

LOWER PROVIDENCE TOWNSHIP

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

Capital assets being depreciated				
Sewer system	36,948,084	-	-	36,948,085
Garage building	284,004	-	-	284,004
Furniture, machinery and equipment	<u>539,943</u>	<u>-</u>	<u>-</u>	<u>454,646</u>
Total capital assets being depreciated	<u>37,772,031</u>	<u>-</u>	<u>-</u>	<u>37,686,735</u>
Less: accumulated depreciation	<u>(19,920,148)</u>	<u>(807,855)</u>	<u>-</u>	<u>(20,642,707)</u>
Total capital assets being depreciated, net	<u>17,851,883</u>	<u>(807,855)</u>	<u>-</u>	<u>17,044,028</u>
Total capital assets, net	<u>\$ 18,073,131</u>	<u>\$2,318,473</u>	<u>\$ -</u>	<u>\$ 20,391,604</u>

(5) INTERNAL RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund balances as of December 31, 2022 is as follows:

<u>Receivable To</u>	<u>Amount</u>	<u>Payable From</u>	<u>Amount</u>
General Fund	\$ 604	Nonmajor Governmental Funds	\$ 604
Nonmajor Governmental Funds	<u>14,777</u>	General Fund	<u>14,777</u>
	<u>\$15,381</u>		<u>\$15,381</u>

Interfund balances between funds represent temporary loans recorded to final allocations of costs. The balances are generally repaid shortly after year-end.

A summary of interfund transfers for the year ended December 31, 2022 is as follows:

<u>Transfers In</u>	<u>Amount</u>	<u>Transfers Out</u>	<u>Amount</u>
Nonmajor Governmental Funds	\$ 177,182	Nonmajor Governmental Funds	\$ 177,182
Nonmajor Governmental Funds	<u>891,540</u>	General Fund	<u>891,540</u>
	<u>\$1,068,722</u>		<u>\$1,068,722</u>

Transfers from the Nonmajor Governmental Funds from the General Fund represent funds set aside for capital projects. Transfers between Nonmajor Governmental Funds were made from the Highway Aid Fund to the Liquid Fuels Funded Loans Fund to cover the principal and interest payments on the 2014, 2015 and 2016 general obligation notes.

(6) NONCURRENT LIABILITIES

The following summarizes the changes in the Township's noncurrent liabilities for the year ended December 31, 2022:

	<u>Balance January 1, 2022</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance December 31, 2022</u>	<u>Amount Due Within One Year</u>
Governmental activities					
General obligation debt					
Notes payable	<u>\$1,936,745</u>	<u>\$ -</u>	<u>\$736,355</u>	<u>\$1,200,390</u>	<u>\$568,336</u>
Other noncurrent liabilities					
Compensated absences	564,531	74,256	-	638,787	-
Net OPEB liability (asset)	30,431	369,182	-	399,613	-
Net pension liability (asset)	<u>(867,795)</u>	<u>5,268,306</u>	<u>-</u>	<u>4,400,511</u>	<u>-</u>
Total other noncurrent liabilities	<u>(272,833)</u>	<u>5,711,744</u>	<u>-</u>	<u>5,438,911</u>	<u>-</u>
Total noncurrent liabilities governmental activities	<u>\$1,663,912</u>	<u>\$5,711,744</u>	<u>\$736,355</u>	<u>\$6,639,301</u>	<u>\$568,336</u>

LOWER PROVIDENCE TOWNSHIP

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

Discretely Presented Component Unit

The following summarizes the changes in the Sewer Authority's noncurrent liabilities for the year ended June 30, 2022:

	Balance July 1, 2021	Increases	Decreases	Balance June 30, 2022	Amount Due Within One Year
Guaranteed sewer revenue notes					
Sewer revenue notes	\$10,731,000	\$ -	\$733,000	\$ 9,998,000	\$297,000
Bond premiums	7,161	-	7,161	-	-
Total guaranteed sewer revenue notes	<u>10,738,161</u>	<u>-</u>	<u>740,161</u>	<u>9,998,000</u>	<u>297,000</u>
Other noncurrent liabilities					
Compensated absences	7,269	-	7,269	-	-
Net pension liability (asset)	(67,891)	525,396	-	457,505	-
Total other noncurrent liabilities	<u>(60,622)</u>	<u>525,396</u>	<u>7,269</u>	<u>457,505</u>	<u>-</u>
Total noncurrent liabilities discretely presented component unit	<u>\$10,677,539</u>	<u>\$525,396</u>	<u>\$747,430</u>	<u>\$10,455,505</u>	<u>\$297,000</u>

(7) GENERAL OBLIGATION DEBT

General obligation debt is a direct obligation of the Township for which full faith and credit are pledged and are payable from local sources. The Township has not pledged any assets as collateral for general obligation debt. General obligation debt was issued to finance capital expenditures or to finance the retirement (refund) of prior general obligation debt.

General obligation debt outstanding as of December 31, 2022 consisted of the following:

<u>Description</u>	<u>Interest Rate(s)</u>	<u>Issue Amount</u>	<u>Original Final Maturity</u>	<u>Principal Outstanding</u>
General obligation notes				
Series of 2008	1.49% - 2.311%	4,018,000	06/25/2024	\$ 610,000
Series of 2013	1.42%	325,000	03/25/2023	18,000
Series A of 2013	1.62%	520,000	03/25/2023	56,000
Series of 2014	2.117%	1,012,000	07/25/2024	220,000
Series of 2015	1.698%	140,000	04/25/2025	45,000
PIB Loan 2016	1.625%	599,350	08/01/2026	251,390
Total general obligation notes				<u>\$1,200,390</u>

Annual debt service requirements under the governmental activities general obligation debt is as follows:

<u>Year ending December 31,</u>	<u>Principal Maturities</u>	<u>Interest Maturities</u>	<u>Total Maturities</u>
2023	\$ 568,336	\$26,176	\$ 594,512
2024	489,333	14,256	503,589
2025	78,346	2,330	80,676
2026	<u>64,375</u>	<u>1,046</u>	<u>65,421</u>
	<u>\$1,200,390</u>	<u>\$43,807</u>	<u>\$1,244,197</u>

LOWER PROVIDENCE TOWNSHIP

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

Interest Rate Management Plan

The DVRFA was formed by certain counties in Southeastern Pennsylvania to provide financing to local government units ("**participants**") for various projects. DVRFA obtained the funds used to finance these projects by issuing its Local Government Revenue Bonds. In order to reduce the interest costs of participants in its loan program and to enhance their ability to manage their interest rate risks, DVRFA and the participants in its loan program, including the Township, have entered into an Interest Rate Management Plan, the provisions of which allow the participants to select fixed or variable rates of interest on their loans. In order to provide this option to the participants, DVRFA has entered into an interest rate swap agreement with a financial institution. In the event that the swap agreement between DVRFA and the financial institution is terminated, the value of the swap to DVRFA at the time of termination is a liability and insufficient funds are available to pay the liability, the participants are required to pay their proportionate share of the liability. The values of the swap agreements relative to the DVRFA notes payable at December 31, 2022 was an asset of \$27,209, in aggregate. The values of the swap agreements relative to these Notes are not reflected on the Township's statement of net position.

Discretely Presented Component Unit - Guaranteed Sewer Revenue Notes

Guaranteed sewer revenue notes are a direct obligation of the Sewer Authority for which full faith and credit are pledged and are payable from sewer revenues. The Sewer Authority has not pledged any assets as collateral for guaranteed sewer revenue notes. Guaranteed sewer revenue notes were issued to finance capital expenditures or to finance the retirement (refund) of prior general obligation debt.

General obligation debt outstanding as of June 30, 2022 consisted of the following:

<u>Description</u>	<u>Interest Rate(s)</u>	<u>Issue Amount</u>	<u>Original Final Maturity</u>	<u>Principal Outstanding</u>
Guaranteed sewer revenue notes				
Series of 2020	1.325%	\$10,000,000	05/25/2050	\$ 9,998,000

Annual debt service requirements under the Sewer Authority's guaranteed sewer revenue notes is as follows:

<u>Year ending June 30,</u>	<u>Principal Maturities</u>	<u>Interest Maturities</u>	<u>Total Maturities</u>
2023	\$ 297,000	\$ 132,146	\$ 429,146
2024	301,000	128,206	429,206
2025	305,000	124,213	429,213
2026	309,000	120,168	429,168
2027	313,000	116,069	429,069
2028-2032	1,628,000	516,967	2,144,967
2033-2037	1,740,000	406,060	2,146,060
2038-2042	1,860,000	287,525	2,147,525
2043-2047	1,987,000	160,834	2,147,834
2048-2050	1,258,000	32,093	1,290,093
	<u>\$9,998,000</u>	<u>\$2,024,281</u>	<u>\$12,022,281</u>

(8) LEASE RECEIVABLE

During 2005, the Township began leasing land to a third party. The lease is for 25 and the Township will receive annual payments of \$100,000. The Township recognized \$75,941 in lease revenue and \$24,059 in interest revenue during the current fiscal year related to this lease. As of December 31, 2022, the Township's receivable for lease payments was \$611,455. Also, the Township has a deferred inflow of resources associated with this lease that will be recognized as revenue over the lease term. As of December 31, 2022, the balance of the deferred inflow of resources was \$611,455.

LOWER PROVIDENCE TOWNSHIP

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

<u>Year ending June 30,</u>	<u>Principal Maturities</u>	<u>Interest Maturities</u>	<u>Total Maturities</u>
2023	\$ 78,599	\$21,401	\$100,000
2024	81,530	18,650	100,000
2025	84,197	15,803	100,000
2026	87,144	12,856	100,000
2027	90,194	9,806	100,000
2028-2029	<u>189,971</u>	<u>10,031</u>	<u>200,000</u>
	<u>\$611,455</u>	<u>\$88,547</u>	<u>\$700,000</u>

(9) POST EMPLOYMENT RETIREMENT PLAN

The Lower Providence Township Police Post-Employment Benefits Plan ("**OPEB Plan**") is a contributory, single-employer postretirement benefits plan that covers all full-time uniformed police officers of the Township. The OPEB Plan provides postretirement medical benefits upon retirement or disability to plan members and their beneficiaries, pursuant to Township ordinances and the collective bargaining agreement between the Township and the police officers. The OPEB Plan can be amended by the Township through its ordinances and union contracts. The OPEB Plan is administered by a plan administrator appointed by the Board of Supervisors of the Township. The OPEB Plan does not issue any financial report and is not included in the report of any public employee retirement system or any other entity.

Plan Membership

Membership in the OPEB Plan consisted of the following at December 31, 2022:

Active employees	31
Retirees and beneficiaries currently receiving benefits	5
Terminated plan members entitled to but not yet receiving benefits	<u>0</u>
Total	<u>36</u>

Funding Policy

Officers who retire and are receiving postretirement benefits under the plan are required to pay 25% of their medical premiums. Administrative costs of the plan are financed through an addition to the actuarially determined employer contribution.

The plan does not have a funding policy. The medical premiums for retired members are paid from the OPEB trust. The employer subsidies of the premiums for retired members are paid from the Township's General Fund.

Other Post-Employment Benefits Trust

Basis of Accounting

The OPEB Plan's financial statements are prepared using the accrual basis of accounting. OPEB plan member contributions by retired officers toward their postretirement benefits reduce the employer cost and the resulting liability. Employer contributions are recognized when due and the employer has made a formal commitment to provide the contributions, including the implicit rate subsidy. Benefits and refunds are recognized when due and payable in accordance with terms of the OPEB plan, including the implicit rate subsidy.

Method Used to Value Investments

Investments in the OPEB Plan are reported at fair value. Investments that do not have an established market value are reported at estimated fair value.

LOWER PROVIDENCE TOWNSHIP

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

Annual OPEB Cost

The annual OPEB cost was determined as part of the December 31, 2022 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions included (a) a 6.25% percent investment rate of return (net of administrative costs) and (b) 2.25% inflation and 5.00% salary increases. The unfunded actuarial accrued liability is being amortized on the level dollar closed basis.

Discount Rate

The discount rate used to measure the total OPEB liability is 6.25% based upon the expected rate of return, net of expected investment expenses. The plan's fiduciary net position is projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The Township's funding policy is to fund the rate subsidies through the General Fund and pay only the actual premiums for retired members from the OPEB trust.

Rate of Return

The long-term expected rate of return on OPEB Plan investments was determined using the building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target allocation percentage and by adding expected inflation.

The annual money-weighted rate of return on OPEB Plan investments, net of investment expenses, was -15.90%. The money-weighted rate of return expresses investment performance, net of expenses, adjusted for the changing amounts actually invested.

A schedule of plan investments by asset class, target allocations, and long-term expected rate of return is as follows:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Rate of Return</u>	<u>Contribution to Rate of Return</u>
Domestic stocks	49.00%	5.53%	2.71%
International stocks	21.00%	5.96%	1.25%
Bonds	27.00%	0.07%	0.02%
Cash	3.00%	(1.08)%	(0.03)%
Total Portfolio	100.00%		3.95%
Inflation			2.25%
Long-term expected rate of return			6.20%

Net OPEB Liability (Asset)

The Township's net OPEB liability (asset) has been measured as of December 31, 2022. The total OPEB liability was determined by an actuarial valuation as of January 1, 2022, and by rolling forward the liabilities from the January 1, 2022 actuarial valuation through the measurement date. No significant events or changes in assumptions occurred between the valuation date and the fiscal year end. The net OPEB liability is \$399.613 measured as the difference between the total OPEB liability of \$1,866,801 and the fiduciary net position of \$1,467,188.

The Township's change in total OPEB liability, plan fiduciary net position, and net OPEB liability (asset) for the year ended December 31, 2022 were as follows:

LOWER PROVIDENCE TOWNSHIP

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

	Total OPEB Liability (A)	Plan Fiduciary Net Position (B)	Net OPEB Liability (Asset) (A) – (B)
Balances as of December 31, 2021	<u>\$1,844,483</u>	<u>\$1,814,052</u>	<u>\$ 30,431</u>
Changes for the year:			
Service cost	116,922	-	116,922
Interest on total OPEB liability	116,006	-	116,006
Changes in actuarial assumptions	-	-	-
Differences between expected and actual experience	-	-	-
Employer contributions	-	155,295	(155,295)
Net investment income	-	(277,996)	277,996
Benefit payments	(210,610)	(210,610)	-
Administrative expense	-	(13,553)	13,553
Net changes	<u>22,318</u>	<u>(346,864)</u>	<u>369,182</u>
Balances as of December 31, 2022	<u>\$1,866,801</u>	<u>\$1,467,188</u>	<u>\$ 399,613</u>

Sensitivity of the Net OPEB Liability (Asset) to Change in Healthcare Cost Trend Rates

The following presents the net OPEB liability (asset) for December 31, 2022, calculated using current healthcare cost trends as well as what the net OPEB liability (asset) would be if healthcare cost trends were 1-percentage point lower or 1-percentage point higher than the current rate:

	<u>1% Decrease</u>	<u>Trend Rate</u>	<u>1% Increase</u>
Net OPEB liability (asset)	<u>\$115,613</u>	<u>\$399,613</u>	<u>\$739,051</u>

Sensitivity of the Net OPEB Liability (Asset) to Changes in the Discount Rate

The following presents the net OPEB liability (asset) of the Township calculated using the discount rate 6.25%, as well as what the net pension liability (asset) would be if it were calculated using the discount rate that is one percentage point lower (5.25%) or 1 percentage point higher (7.25%) than the current rate:

	<u>1% Decrease 5.25%</u>	<u>Current Discount Rate 6.25%</u>	<u>1% Increase 7.25%</u>
Net OPEB liability (asset)	<u>\$575,137</u>	<u>\$399,613</u>	<u>\$234,844</u>

OPEB Expense and Deferred Outflows and Inflows of Resources Related to OPEB

For the year ended December 31, 2022, the Township recognized OPEB expense of \$128,064. At December 31, 2022, the Township had deferred outflows of resources and deferred inflows of resources related to the OPEB Plan from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$209,616	\$426,747
Changes in assumptions	-	12,731
Net difference between projected and actual earnings on OPEB plan investments	<u>153,785</u>	<u>-</u>
	<u>\$363,401</u>	<u>\$439,478</u>

LOWER PROVIDENCE TOWNSHIP

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Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended December 31,

2023	\$(41,339)
2024	(4,001)
2025	22,531
2026	44,930
2027	(32,916)
Thereafter	<u>(65,282)</u>
	<u>\$(76,077)</u>

Actuarial Methods and Significant Assumptions

- Investment return – 6.25% (including inflation)
- Discount rate – 6.25%
- Inflation – 2.25%
- Salary increases – 5.00% per year
- Mortality rates – Pub-2010 mortality table for safety employees, projected using scale MP-2020

(10) EMPLOYEE RETIREMENT PLANS

Police Pension Fund

The Lower Providence Township Police Pension Fund accounts for a contributory, single-employer defined benefit pension plan (the "**Police Pension Plan**") that covers all full-time uniformed police officers of the Township. The Police Pension Plan provides retirement, disability and death benefits to plan members and their beneficiaries, pursuant to Act 600 of 1956, as amended.

Plan Membership

Membership in the Police Pension Plan consisted of the following at December 31, 2022:

Active employees	30
Retirees and beneficiaries currently receiving benefits (including DROP members)	38
Terminated plan members entitled to but not yet receiving benefits	<u>1</u>
Total	<u>69</u>

Benefit Provisions

The Police Pension Plan provides retirement, disability and death benefits to plan members and their beneficiaries. Cost-of-living allowances are provided at the discretion of the Police Pension Plan.

Members are eligible for normal retirement after attainment of age 50 and 25 years of service and early retirement after 20 years of service. Normal retirement benefits are calculated as 50% of average compensation during the final 36 months of employment plus a service increment of \$100 per month for each completed year of benefit service in excess of 25 years, up to a maximum service increment of \$500 per month.

If a member is totally and permanently disabled in the line of duty, they are eligible for disability payments equal to 50% of their salary at the time of disability.

LOWER PROVIDENCE TOWNSHIP

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If a member is eligible for retirement at the time of death, a monthly death benefit is payable to their surviving spouse or eligible dependent child, equal to 50% of the normal monthly retirement benefit.

Basis of Accounting

The Police Pension Plan's financial statements are prepared using the accrual basis of accounting. Contributions are recognized in the period when due and benefits and refunds are recognized when due and payable.

Method Used to Value Investments

Investments in the Police Pension Plan are reported at fair value. Investments that do not have an established market value are reported at estimated fair value.

Contributions

Annual contributions to the Police Pension Plan are based upon the minimum municipal obligation (the "MMO"). The MMO is derived from the Police Pension Plan's biennial actuarial valuation. Members in the Police Pension Plan are required to contribute 4.00% of total compensation. This contribution is established by the Plan's governing ordinance. The Commonwealth of Pennsylvania provides an allocation of funds, which must be used, for pension funding. Any financial requirement established by the MMO which exceeds the state and employee contribution must be funded by the Township.

Administrative Costs

Administrative costs, including the investment manager, custodial trustee and actuarial services are charged to the Plan and funded through investment earnings.

Annual Pension Cost

The annual required contribution was determined as part of the January 1, 2019 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions included (a) a 7.00% percent investment rate of return (net of administrative costs) and (b) 2.25% inflation and 5.00% salary increases. The unfunded actuarial accrued liability is being amortized on the level dollar closed basis.

Discount Rate

The discount rate used to measure the total pension liability is 7.00%. The Police Pension Plan's fiduciary net position is projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The employer's funding policy requires the full funding of the entry age normal cost, plus plan expenses, as well as an amortization of the unfunded liability.

Rate of Return

The long-term expected rate of return on pension plan investments was determined using the building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target allocation percentage and by adding expected inflation.

The annual money-weighted rate of return on pension plan investments, net of pension plan investment expenses not funded through the MMO was -15.95%. The money-weighted rate of return expresses investment performance, net of expenses, adjusted for the changing amounts actually invested.

A schedule of plan investments by asset class, target allocations, and long-term expected rate of return is as follows:

LOWER PROVIDENCE TOWNSHIP

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Rate of Return</u>	<u>Contribution to Rate of Return</u>
Domestic stocks	49.00%	5.53%	2.71%
International stocks	21.00%	5.96%	1.25%
Bonds	27.00%	0.07%	0.02%
Cash	<u>3.00%</u>	(1.08)%	<u>(0.03)%</u>
Total Portfolio	<u>100.00%</u>		3.95%
Inflation			<u>2.25%</u>
Long-term expected rate of return			<u>6.20%</u>

Net Pension Liability

The Township's net pension liability has been measured as of December 31, 2022. The total pension liability was determined by an actuarial valuation as of January 1, 2019, and by rolling forward the liabilities from the January 1, 2019 actuarial valuation through the measurement date. No significant events or changes in assumptions occurred between the valuation date and the fiscal year end. The net pension liability is \$4,163,350 measured as the difference between the total pension liability of \$23,354,511 and the fiduciary net position of \$19,191,201.

The Township's change in total pension liability, plan fiduciary net position, and net pension liability for the year ended December 31, 2022 were as follows:

	<u>Total Pension Liability (A)</u>	<u>Plan Fiduciary Net Position (B)</u>	<u>Net Pension Liability (A) – (B)</u>
Balances as of December 31, 2021	<u>\$23,275,110</u>	<u>\$22,849,847</u>	<u>\$ 425,263</u>
Changes for the year:			
Service cost	614,247	-	614,247
Interest on total pension liability	1,623,401	-	1,623,401
Changes in Actuarial Assumptions	-	-	-
Employer contributions	-	1,151,591	(1,151,591)
Member contributions	-	146,619	(146,619)
Net investment income	-	(3,485,493)	3,485,493
Benefit payments	(1,395,821)	(1,395,821)	-
Difference between expected and actual experience	(762,386)	-	(762,386)
Administrative expense	<u>-</u>	<u>(75,542)</u>	<u>75,542</u>
Net changes	<u>79,441</u>	<u>(3,658,646)</u>	<u>3,738,087</u>
Balances as of December 31, 2022	<u>\$23,354,551</u>	<u>\$19,191,201</u>	<u>\$ 4,163,350</u>

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the net pension liability (asset) of the Township calculated using the discount rate 7.00%, as well as what the net pension liability (asset) would be if it were calculated using the discount rate that is one percentage point lower (6.00%) or 1 percentage point higher (8.00%) than the current rate:

	<u>1% Decrease 6.00%</u>	<u>Current Discount Rate 7.00%</u>	<u>1% Increase 8.00%</u>
Net pension liability (asset)	<u>\$7,046,110</u>	<u>\$4,163,350</u>	<u>\$1,767,670</u>

LOWER PROVIDENCE TOWNSHIP

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

Pension Expense and Deferred Outflows and Inflows of Resources Related to Pension

For the year ended December 31, 2022, the Township recognized pension expense of \$1,209,459. At December 31, 2022, the Township reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 248,931	\$625,353
Changes in assumptions	606,790	-
Net difference between projected and actual earnings on pension plan investments	<u>2,306,427</u>	<u>-</u>
	<u>\$3,162,148</u>	<u>\$625,353</u>

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31,

2023	\$ 216,150
2024	636,926
2025	834,089
2026	907,406
2027	<u>(57,776)</u>
	<u>\$2,536,795</u>

Deferred Retirement Option Program

An active member who has met the eligibility requirements for normal retirement may elect to participate in the Deferred Retirement Option Program ("***DROP***") for a period of no more than 48 months. The member's monthly pension shall be calculated as of their date of participation in the program and shall be distributed in a lump sum at retirement.

Actuarial Methods and Significant Assumptions

- Investment return – 7.00% (including inflation)
- Discount rate – 7.00%
- Inflation – 2.25%
- Salary increases – 5.00% per year
- Mortality rates – Pub-2010 mortality table for safety employees, projected using scale MP-2020

Nonuniform Pension Fund

The Lower Providence Township Nonuniform Pension Fund accounts for a contributory, single-employer defined benefit pension plan (the "***Nonuniform Pension Plan***") that covers all full-time non-uniformed employees of the Township hired prior to 2002 and salaried management employees holding the positions of Director and/or Coordinator on or before July 1, 2009.

Plan Membership

Membership in the Nonuniform Pension Plan consisted of the following at December 31, 2022:

Active employees	4
Retirees and beneficiaries currently receiving benefits	27
Terminated plan members entitled to but not yet receiving benefits	<u>8</u>
Total	<u>39</u>

LOWER PROVIDENCE TOWNSHIP

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

Benefit Provisions

The Nonuniform Pension Plan provides retirement, disability and death benefits to plan members and their beneficiaries. The Plan can be amended by the Township through its Ordinances and union contracts.

Basis of Accounting

The Nonuniform Pension Plan's financial statements are prepared using the accrual basis of accounting. Contributions are recognized in the period when due and benefits and refunds are recognized when due and payable.

Method Used to Value Investments

Investments in the Nonuniform Pension Plan are reported at fair value. Investments that do not have an established market value are reported at estimated fair value.

Contributions

Annual contributions to the Nonuniform Pension Plan are based upon the minimum municipal obligation (the "MMO"). The MMO is derived from the Nonuniform Pension Plan's biennial actuarial valuation. Members in the Nonuniform Pension Plan are required to contribute 1.50% of total compensation. This contribution is established by the Plan's governing ordinance. The Commonwealth of Pennsylvania provides an allocation of funds, which must be used, for pension funding. Any financial requirement established by the MMO which exceeds the state and employee contribution must be funded by the Township.

Administrative Costs

Administrative costs, including the investment manager, custodial trustee and actuarial services are charged to the Plan and funded through investment earnings.

Annual Pension Cost

The annual required contribution was determined as part of the January 1, 2019 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions included (a) a 7.00% percent investment rate of return (net of administrative costs) and (b) 2.25% inflation and 4.00% salary increases. The unfunded actuarial accrued liability is being amortized on the level dollar closed basis.

Discount Rate

The discount rate used to measure the total pension liability is 7.00%. The Nonuniform Pension Plan's fiduciary net position is projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The employer's funding policy requires the full funding of the entry age normal cost, plus plan expenses, as well as an amortization of the unfunded liability.

Rate of Return

The long-term expected rate of return on pension plan investments was determined using the building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target allocation percentage and by adding expected inflation.

The annual money-weighted rate of return on pension plan investments, net of pension plan investment expenses not funded through the MMO was -16.24%. The money-weighted rate of return expresses investment performance, net of expenses, adjusted for the changing amounts actually invested.

LOWER PROVIDENCE TOWNSHIP

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December 31, 2022

A schedule of plan investments by asset class, target allocations, and long-term expected rate of return is as follows:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Rate of Return</u>	<u>Contribution to Rate of Return</u>
Domestic stocks	49.00%	5.53%	2.71%
International stocks	21.00%	5.96%	1.25%
Bonds	27.00%	0.07%	0.02%
Cash	<u>3.00%</u>	(1.08)%	<u>(0.03)%</u>
Total Portfolio	<u>100.00%</u>		3.95%
Inflation			<u>2.25%</u>
Long-term expected rate of return			<u>6.20%</u>

Net Pension Liability (Asset)

The Township's net pension liability (asset) has been measured as of December 31, 2022. The total pension liability was determined by an actuarial valuation as of January 1, 2019, and by rolling forward the liabilities from the January 1, 2019 actuarial valuation through the measurement date. No significant events or changes in assumptions occurred between the valuation date and the fiscal year end. The net pension liability is \$237,161 measured as the difference between the total pension liability of \$5,876,378 and the fiduciary net position of \$5,639,217.

The Township's change in total pension liability (asset), plan fiduciary net position, and net pension liability (asset) for the year ended December 31, 2022 were as follows:

	<u>Total Pension Liability (A)</u>	<u>Plan Fiduciary Net Position (B)</u>	<u>Net Pension Liability (Asset) (A) – (B)</u>
Balances as of December 31, 2021	<u>\$5,685,437</u>	<u>\$ 6,978,495</u>	<u>\$(1,293,058)</u>
Changes for the year:			
Service cost	55,278	-	55,278
Interest on total pension liability	390,235	-	390,235
Changes in actuarial assumptions	-	-	-
Employer contributions	-	91,784	(91,784)
Member contributions	-	8,503	(8,503)
Net investment income	-	(1,080,697)	1,080,697
Benefit payments	(331,855)	(331,855)	-
Differences between expected and actual experience	77,283	-	77,283
Administrative expense	<u>-</u>	<u>(27,012)</u>	<u>27,012</u>
Net changes	<u>190,941</u>	<u>(1,399,277)</u>	<u>1,530,218</u>
Balances as of December 31, 2022	<u>\$5,876,378</u>	<u>\$ 5,639,217</u>	<u>\$ 237,161</u>

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the net pension liability (asset) of the Township calculated using the discount rate 7.00%, as well as what the net pension liability would be if it were calculated using the discount rate that is one percentage point lower (6.00%) or 1 percentage point higher (8.00%) than the current rate:

LOWER PROVIDENCE TOWNSHIP

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

	<u>1% Decrease 6.00%</u>	<u>Current Discount Rate 7.00%</u>	<u>1% Increase 8.00%</u>
Net pension liability (asset)	<u>\$794,824</u>	<u>\$237,161</u>	<u>\$(244,062)</u>

Pension Expense and Deferred Inflows of Resources Related to Pension

For the year ended December 31, 2022, the Township recognized pension expense of \$197,167. At December 31, 2022, the Township reported deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Inflows of Resources</u>
Net difference between projected and actual earnings on pension plan investments	<u>\$692,260</u>

Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31,

2023	\$ (7,163)
2024	(139,932)
2025	(233,136)
2026	<u>(312,029)</u>
	<u>\$ (692,260)</u>

Actuarial Methods and Significant Assumptions

- Investment return – 7.00% (including inflation)
- Discount rate – 7.00%
- Inflation – 2.25%
- Salary increases – 4.00% per year
- Mortality rates – Pub-2010 mortality table for general employees, projected using scale MP-2020

Discretely Presented Component Unit – Retirement Plan

The Lower Providence Township Sewer Authority pension plan (the "**Sewer Authority Pension Plan**") is a single employer contributory defined benefit pension plan established by the Authority to provide pension benefits for employees who meet the age and service requirements. The pension plan does not issue separate stand-alone financial statements. The plan is administered by the trustees of Authority. The most recent actuarial valuation is July 1, 2021. Details below are from the valuation.

Plan Membership

Membership in the Sewer Authority Pension Plan consisted of the following at January 1, 2011:

Active plan members	4
Retirees and beneficiaries currently receiving benefits	7
Terminated plan members entitled to but not yet receiving benefits	-
Total	<u>11</u>

LOWER PROVIDENCE TOWNSHIP

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

Benefit Provisions

The Sewer Authority Pension Plan provides retirement, disability and death benefits to Sewer Authority Pension Plan members and their beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 60. Early retirement is available to members with 15 years of credited service with reduced benefits. The death benefit is if the member is eligible for retirement, a monthly death benefit is payable to the surviving spouse, or eligible child, equal to in the form of a single sum as of the first of the month following the date of death.

Basis of Accounting

Sewer Authority Pension Plan financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Employer and member contributions are recognized as when due pursuant to formal commitments, as well as statutory or contractual requirements. Investment income is recognized as revenue when earned. Retirement benefits and refunds are recognized when due and payable in accordance with terms of the plan. Other expenses are recognized when the corresponding liabilities are incurred. The net appreciation/(depreciation) in fair value of investments is recorded as an increase/(decrease) to investment income based on the valuation of investments. The entire expense of plan administration is charged against the earnings of the plan. Investment earnings are reduced for investment management fees, portfolio evaluation, custodial services and actuarial services, as required by State statutes.

Method Used to Value Investments

Investments are reported at fair value.

Contributions

Act 205 requires that annual contributions be based upon the Sewer Authority Pension Plan's minimum municipal obligation (the "**MMO**"). The MMO is based upon the Sewer Authority Pension Plan's biennial actuarial valuation. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

In accordance with the Sewer Authority Pension Plan's governing Resolution, members are not required to contribute to the Sewer Authority Pension Plan. Administrative costs, including the investment manager, custodial trustee, and actuarial services are charged to the Sewer Authority Pension Plan and funded through investment earnings.

Member contributions are currently suspended.

Annual Pension Cost

The annual required contribution was determined as part of the January 1, 2017 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions included (a) a 5.50% percent investment rate of return (net of administrative costs) and (b) 3.00% inflation and age-related scale for merit/seniority for salary projections. The unfunded actuarial accrued liability is being amortized on the level dollar closed basis.

Discount Rate

The discount rate used to measure the total pension liability is 5.25%. The projection of cash flows used to determine the discount rate assumes that the employer will continue the historical and legally required practice of contributing to the Sewer Authority Pension Plan based on an actuarially determined contribution, reflecting a payment equal to annual normal cost, the expected administrative expenses, and an amount necessary to amortize the remaining unfunded actuarial liability as a level dollar amount over a closed period. Therefore, the long-term expected rate of return on Sewer Authority Pension Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

LOWER PROVIDENCE TOWNSHIP

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of inflation) are developed for each major asset class. These ranges are combined to produce the Long-Term Expected Rate of Return, by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

A schedule of Sewer Authority Pension Plan investments by asset class is as follows:

<u>Asset Class</u>	<u>Target Allocation</u>
Domestic Equities	42.0%
International Equities	18.0%
Fixed Income	35.5%
Money Market	<u>4.5%</u>
Total Portfolio	<u>100.0%</u>

Net Pension Liability (Asset)

The Sewer Authority's net pension liability (asset) has been measured as of December 31, 2019. The total pension liability was determined by an actuarial valuation as of January 1, 2017, calculated based on the discount rate and actuarial assumptions. There have been no significant changes between the valuation date and the fiscal year end. The net pension liability is \$457,505 measured as the difference between the total pension liability of \$2,535,523 and the fiduciary net position of \$2,078,018.

The Sewer Authority's change in total pension liability, plan fiduciary net position, and net pension liability (asset) for the year ended December 31, 2019 were as follows:

	<u>Plan Fiduciary Total Pension Liability (A)</u>	<u>Net Position Position (B)</u>	<u>Net Pension Liability (Asset) (A) – (B)</u>
Balances as of June 30, 2021	<u>\$2,419,849</u>	<u>\$2,313,010</u>	<u>\$ 106,839</u>
Changes for the year:			
Service cost	48,523	-	48,523
Interest on total pension liability	169,214	-	169,214
Differences between expected and actual experience	-	-	-
Employer contributions	-	62,102	(62,102)
Net investment income	-	(191,531)	(191,531)
Benefit payments	(102,063)	(102,063)	-
Administrative expense	<u>-</u>	<u>(3,500)</u>	<u>3,500</u>
Net changes	<u>115,674</u>	<u>(234,992)</u>	<u>350,666</u>
Balances as of June 30, 2022	<u>\$2,535,523</u>	<u>\$2,078,018</u>	<u>\$ 457,505</u>

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the net pension liability of the township calculated using the discount rate 7.00%, as well as what the net pension liability would be if it were calculated using the discount rate that is one percentage point lower (6.00%) or 1 percentage point higher (8.00%) than the current rate:

LOWER PROVIDENCE TOWNSHIP

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

	<u>1% Decrease</u> <u>6.00%</u>	<u>Current</u> <u>Discount</u> <u>Rate</u> <u>7.00%</u>	<u>1% Increase</u> <u>8.00%</u>
Net Pension Liability (Asset)	<u>\$707,997</u>	<u>\$457,505</u>	<u>\$243,146</u>

Pension Expense and Deferred Outflows and Inflows of Resources Related to Pension

For the year ended June 30, 2022, the Sewer Authority recognized pension expense of \$131,231. At June 30, 2022, the Sewer Authority reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows</u> <u>of Resources</u>
Difference between expected and actual experience	<u>\$281,537</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31,

2023	\$ 70,384
2024	70,384
2025	70,384
2026	<u>70,385</u>
	<u>\$281,537</u>

Actuarial Methods and Significant Assumptions

- Investment return – 7.00%
- Discount rate – 7.00%
- Inflation – 3.00%
- Salary increases – ranging from 4.0% per year
- Cost of living adjustments – 2.8% for those eligible for a COLA
- Mortality rates: based on PubG-2010 mortality table with Scale MP-2020 generational rates incorporated.

(11) NONUNIFORM DEFINED CONTRIBUTION PLAN

The Township sponsors a defined contribution pension plan (the "**Defined Contribution Plan**"). The Defined Contribution Plan covers all full-time employees of the Township who are hired after 2001, except for police officers and salaried management employees holding the positions of Director and/or Coordinator hired on or before July 1, 2009. The assets of the Defined Contribution Plan, totaled \$1,466,025 as of December 31, 2022, are invested separately, and the Defined Contribution Plan's assets may be used only for the payment of benefits to the members of the Defined Contribution Plan. Investments are managed by the Defined Contribution Plan's administrator under several different investment options, or combinations thereof. The choice of the investment option(s) is made by the participants. The Township has no management control over the assets of the Defined Contribution Plan. Accordingly, the assets of the Defined Contribution Plan are not included in these financial statements.

LOWER PROVIDENCE TOWNSHIP

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

Eligibility

Full-time non-uniformed employees are eligible to join the Defined Contribution Plan on the first day of employment.

Contributions

The Township contributes 9.00% of compensation and employees are not required to contribute to the Non-Uniform Pension Plan. The Township's contributions totaled \$141,099 for 2022.

Normal Retirement

A member's full account is payable upon retirement at age 60 and ten years of vesting service or early retirement at age 55 and completion of fifteen years of vesting service.

Death Benefits

If a member dies while an active member of the Defined Contribution Plan, his account will be 100% vested and payable to the member's spouse or designated beneficiary or beneficiaries.

Vesting

If a member in the Defined Contribution Plan terminates other than by retirement, disability or death, the percentage of his employer contribution account to which he will be entitled depends upon the number of years of credited service. The vesting account is as follows:

<u>Years of Service</u>	<u>Vesting Percentage</u>
1-2 years	25%
3-4 years	50%
5 or more years	100%

Forfeiture

When a member terminates before becoming 100% vested, the portion of his account to which he is not entitled is used to reduce future Township contributions to the Defined Contribution Plan. Forfeitures in 2022 totaled \$39,839.

(12) DEFERRED COMPENSATION PLAN

The Township offers its employees a deferred compensation plan in accordance with Internal Revenue Code Section 457. The deferred compensation plan, available to those employees who meet the eligibility requirements set forth in the deferred compensation plan, permits employees to defer a portion of their salary until future years. Assets of the deferred compensation plan totaled \$3,273,679 as of December 31, 2022 are not available to employees until termination, retirement, death, disability or unforeseeable emergency. All amounts of compensation deferred under the deferred compensation plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are solely the property and rights of the participants. The Township has no liability for losses under the plan. Investments are managed by the plan's administrator under several different investment options or combinations thereof. The choice of the investment option(s) is made by the participants. The Township has no management control over the assets of the deferred compensation plan. Accordingly, the assets of the deferred compensation plan are not included in these financial statements.

LOWER PROVIDENCE TOWNSHIP

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

(13) CONTINGENCIES AND COMMITMENTS

Government Grants and Awards

The Township receives federal, state and local funding under a number of programs. Payments made by these sources under contractual agreements are provisional and subject to redetermination based on filing of reports and audits of those reports. Final settlements due from or to these sources are recorded in the year in which the related services are performed. Any adjustments resulting from subsequent examinations are recognized in the year in which the results of such examinations become known. Township officials do not expect any significant adjustments as a result of these examinations.

Litigation

The Township is a defendant in various matters of litigation and claims. These matters result from the normal course of business. It is not presently possible to determine the ultimate outcome or settlement cost, if any, of these matters.

Discretely Presented Component Unit

The Sewer Authority has a service agreement with the Lower Perkiomen Valley Regional Sewer Authority ("LPVRS") for the treatment of sewage collected by the Sewer Authority, whereby the Sewer Authority pays a fee to LPVRS each month. The Sewer Authority paid fees which totaled \$2,324,820 for the year ended June 30, 2022.

(14) RISK MANAGEMENT

Health Insurance

The Township participates in a healthcare trust with other governmental entities from Pennsylvania and Delaware. The healthcare trust is a public entity risk pool is designed to provide healthcare coverage for eligible employees, spouses and dependents. The Trust was established for the sole and exclusive benefit of the employees of the member governmental entities. While the healthcare trust is self-funded, each member governmental entity receives a fully-insured equivalent rate which is guaranteed for twelve months and represents a total risk transfer to the healthcare trust. The Township is not responsible for any additional assessments upon termination. The healthcare trust assumes the risk for all claims including large claims and purchases commercial reinsurance for claims over \$1 million.

Property and Liability

The Township, with other governmental entities from Pennsylvania and Delaware, participate in a property and liability trust, which is a public entity risk pool currently operating as a common risk management and insurance program. The Township and the other participating members pay an annual premium to the property and liability trust for the purpose of seeking prevention or lessening of casualty losses to participating members from injuries to persons or property which might result in claims being made against participating members and to the property and liability trust's insurance risks, reserves, claims and losses and providing self-insurance and reinsurance thereof. It is the intent of the participating members of the property and liability trust, that the property and liability trust will utilize funds contributed by the participating members to provide self-insurance and reimbursement to the members for certain losses, to defend and protect each participating member of the property and liability trust against certain liabilities and losses, and to purchase excess and aggregate stop-loss insurance. As of December 31, 2022, the Township is not aware of any additional assessments relating to the property and liability trust.

LOWER PROVIDENCE TOWNSHIP

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

Workers' Compensation

The Township and other Pennsylvania municipalities participate in a workers' compensation trust, which is a cooperative voluntary arrangement. The Township and the other participating members pay an annual premium to the workers' compensation trust for the purpose of seeking prevention or lessening of claims due to injuries of employees of the participating members and pooling workers' compensation and occupational disease insurance risks, reserves, claims and losses and providing self-insurance and reinsurance thereof. It is the intent of the participating members of the workers' compensation trust that the workers' compensation trust will utilize funds contributed by the participating members, which shall be held in trust, to provide self-insurance and reimbursement to the members for their obligations to pay compensation as required under the Workers' Compensation Act and the Pennsylvania Occupational Disease Act and to purchase excess and aggregate insurance. As of December 31, 2022, the Township is not aware of any additional assessments relating to the workers' compensation trust.

Other Risks

The Township is exposed to other risks of loss, including errors and omissions. The Township has purchased a commercial insurance policy to safeguard its assets from risk of loss due to errors and omissions. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

(15) SUBSEQUENT EVENTS

Management has evaluated subsequent events through _____, 2023, the date on which the financial statements were available to be issued. No material subsequent events have occurred since December 31, 2022 that required recognition or disclosure in the financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

LOWER PROVIDENCE TOWNSHIP

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND

Year ended December 31, 2022

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance with Budget Positive (Negative)</u>
REVENUES			
Taxes			
Real estate taxes	\$ 2,094,565	\$ 2,289,533	\$ 194,968
Per capita taxes	8,000	2,700	(5,300)
Real estate transfer taxes	675,000	908,593	233,593
Earned income taxes	6,100,000	6,769,669	669,669
Local services taxes	560,000	539,532	(20,468)
Amusement taxes	18,500	22,123	3,623
Total taxes	9,456,065	10,532,150	1,076,085
Licenses and permits	493,100	511,052	17,952
Fines and forfeits	90,000	88,082	(1,918)
Interest, rents and royalties	12,300	66,983	54,683
Intergovernmental revenues	447,071	1,226,529	779,458
Charges for services	702,500	645,651	(56,849)
Miscellaneous	81,256	129,611	48,355
Total revenues	11,282,292	13,200,058	1,917,766
EXPENDITURES			
Current			
General government	1,859,045	1,926,381	(67,336)
Public safety	7,621,820	7,662,705	(40,885)
Health and human services	8,500	8,500	-
Public works			
Sanitation	4,000	9,792	(5,792)
Highways and streets	1,721,653	1,552,368	169,285
Other	7,500	21,313	(13,813)
Community development	3,000	9,186	(6,186)
Miscellaneous	5,050	7,758	(2,708)
Total expenditures	11,230,568	11,198,003	32,565
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	51,724	2,002,055	1,950,331
OTHER FINANCING SOURCES (USES)			
Proceeds from sale of capital assets	-	402	402
Refund of prior year receipts	-	(22,507)	(22,507)
Refund of prior year expenditures	-	555	555
Transfers in	-	-	-
Transfers out	(322,656)	(2,191,540)	(1,868,884)
Total other financing sources (uses)	(322,656)	(2,213,090)	(1,890,434)
NET CHANGE IN FUND BALANCE	\$ (270,932)	(211,035)	\$ 59,897
FUND BALANCE			
Beginning of year		5,678,974	
End of year		\$ 5,467,939	

LOWER PROVIDENCE TOWNSHIP

SCHEDULE OF CHANGES IN NET PENSION LIABILITY

Year ended December 31,

	2022		2021		2020		2019	
	Police Pension Fund	Nonuniform Pension Fund	Police Pension Fund	Nonuniform Pension Fund	Police Pension Fund	Nonuniform Pension Fund	Police Pension Fund	Nonuniform Pension Fund
TOTAL PENSION LIABILITY								
Service cost	\$ 614,247	\$ 55,278	\$ 595,890	\$ 116,892	\$ 460,830	\$ 101,970	\$ 448,022	\$ 117,532
Interest on total pension liability	1,623,401	390,235	1,564,950	380,279	1,395,137	348,341	1,335,805	332,482
Differences between expected and actual experience	(762,386)	77,283	-	-	596,274	(143,234)	-	-
Changes of assumptions	-	-	989,622	366,449	-	-	-	-
Benefit payments, including refunds of member contributions	(1,395,821)	(331,855)	(1,292,548)	(254,794)	(1,009,484)	(209,600)	(888,588)	(206,194)
Net change in total pension liability	79,441	190,941	1,857,914	608,826	1,442,757	97,477	895,239	243,820
Total pension liability, beginning	<u>23,275,110</u>	<u>5,685,437</u>	<u>21,417,196</u>	<u>5,076,611</u>	<u>19,974,439</u>	<u>4,979,134</u>	<u>19,079,199</u>	<u>4,735,314</u>
Total pension liability, ending	<u>\$ 23,354,551</u>	<u>\$ 5,876,378</u>	<u>\$ 23,275,110</u>	<u>\$ 5,685,437</u>	<u>\$ 21,417,196</u>	<u>\$ 5,076,611</u>	<u>\$ 19,974,438</u>	<u>\$ 4,979,134</u>
PLAN FIDUCIARY NET POSITION								
Employer contributions	\$ 1,151,591	\$ 91,784	\$ 980,011	\$ 112,657	\$ 982,373	\$ 116,549	\$ 916,689	\$ 191,819
Employee contributions	146,619	8,503	139,823	13,445	119,551	11,805	88,561	10,352
Net investment income	(3,485,493)	(1,080,697)	2,669,758	830,563	2,718,012	851,951	3,104,633	985,715
Benefit payments	(1,395,821)	(331,855)	(1,292,548)	(254,795)	(1,009,484)	(209,600)	(888,588)	(206,194)
Insurance premiums	-	-	-	-	-	-	(3,880)	(3,880)
Administrative expense	(75,542)	(27,012)	(94,769)	(35,524)	(65,690)	(25,084)	(64,866)	(26,386)
Net change in plan fiduciary net position	(3,658,646)	(1,339,277)	2,402,275	666,346	2,744,762	745,621	3,152,549	951,426
Fiduciary net position, beginning	<u>22,849,847</u>	<u>6,978,494</u>	<u>20,447,572</u>	<u>6,312,148</u>	<u>17,702,810</u>	<u>5,566,527</u>	<u>14,550,261</u>	<u>4,615,101</u>
Fiduciary net position, ending	<u>\$ 19,191,201</u>	<u>\$ 5,639,217</u>	<u>\$ 22,849,847</u>	<u>\$ 6,978,494</u>	<u>\$ 20,447,572</u>	<u>\$ 6,312,148</u>	<u>\$ 17,702,810</u>	<u>\$ 5,566,527</u>
Net pension liability (asset), ending	<u>\$ 4,163,350</u>	<u>\$ 237,161</u>	<u>\$ 425,263</u>	<u>\$ (1,293,057)</u>	<u>\$ 969,624</u>	<u>\$ (1,235,537)</u>	<u>\$ 2,271,628</u>	<u>\$ (587,393)</u>
Fiduciary net position as a % of total pension liability	82.17%	95.96%	98.17%	122.74%	95.47%	124.34%	88.63%	111.80%
Internal money-weighted rate of return	-15.95%	-16.24%	13.00%	13.07%	15.34%	15.16%	21.43%	21.26%
Covered payroll	3,669,322	387,245	3,328,152	558,991	3,441,562	723,307	2,953,470	689,004
Net pension liability (asset) as a % of covered payroll	113.46%	61.24%	12.78%	-231.32%	28.17%	-170.82%	76.91%	-85.25%

In accordance with GASB Statement No. 68, this schedule has been prepared prospectively. This schedule will accumulate each year until sufficient information to present a ten-year trend is available.

2018		2017		2016		2015		2014	
Police Pension Fund	Nonuniform Pension Fund	Police Pension Fund	Nonuniform Pension Fund	Police Pension Fund	Nonuniform Pension Fund	Police Pension Fund	Nonuniform Pension Fund	Police Pension Fund	Nonuniform Pension Fund
\$ 455,230	\$ 97,549	\$ 442,858	\$ 110,712	\$ 289,045	\$ 105,301	\$ 291,983	\$ 119,423	\$ 294,320	\$ 104,672
1,323,414	328,976	1,264,445	314,320	1,261,601	357,265	1,218,681	335,619	1,151,119	311,063
(651,980)	(191,572)	-	-	(81,360)	(165,498)	105,106	15,270	-	-
-	-	1,660,903	(82,881)	-	-	-	-	-	-
(996,303)	(203,493)	(758,214)	(201,506)	(1,222,819)	(188,746)	(719,618)	(151,934)	(687,763)	(125,677)
130,361	31,460	2,609,992	140,645	246,467	108,322	896,152	318,378	757,676	290,058
18,948,838	4,703,854	16,338,846	4,563,209	16,092,379	4,454,887	15,196,227	4,136,509	14,438,551	3,846,451
\$ 19,079,199	\$ 4,735,314	\$ 18,948,838	\$ 4,703,854	\$ 16,338,846	\$ 4,563,209	\$ 16,092,379	\$ 4,454,887	\$ 15,196,227	\$ 4,136,509
\$ 948,849	\$ 154,215	\$ 757,061	\$ 257,187	\$ 733,609	\$ 255,150	\$ 728,043	\$ 287,400	\$ 717,943	\$ 281,382
91,266	10,066	92,678	6,328	61,204	4,677	54,411	1,588	50,767	1,503
(905,696)	(294,785)	2,205,632	711,855	1,014,756	325,072	(72,907)	(24,990)	569,398	199,009
(996,303)	(203,493)	(758,214)	(201,506)	(1,222,819)	(188,746)	(719,618)	(151,934)	(687,763)	(125,677)
-	-	(3,881)	(3,881)	-	-	555	555	(1,800)	(1,800)
(62,751)	(25,251)	(63,976)	(29,765)	(56,370)	(22,002)	(57,300)	(23,709)	(99,932)	(30,469)
(924,635)	(359,248)	2,229,300	740,218	530,380	374,151	(66,816)	88,910	548,613	323,948
15,474,896	4,974,349	13,245,596	4,234,131	12,715,216	3,859,980	12,782,032	3,771,070	12,233,419	3,447,122
\$ 14,550,261	\$ 4,615,101	\$ 15,474,896	\$ 4,974,349	\$ 13,245,596	\$ 4,234,131	\$ 12,715,216	\$ 3,859,980	\$ 12,782,032	\$ 3,771,070
\$ 4,528,938	\$ 120,213	\$ 3,473,942	\$ (270,495)	\$ 3,093,250	\$ 329,078	\$ 3,377,163	\$ 594,907	\$ 2,414,195	\$ 365,439
76.26%	97.46%	81.67%	105.75%	81.07%	92.79%	79.01%	86.65%	84.11%	91.17%
-6.34%	-6.35%	16.65%	16.73%	8.36%	8.56%	-0.58%	-0.67%	4.66%	5.89%
2,872,578	675,041	3,051,911	638,823	3,060,177	637,404	2,706,118	627,924	2,424,709	608,470
157.66%	17.81%	113.83%	-42.34%	101.08%	51.63%	124.80%	94.74%	99.57%	60.06%

LOWER PROVIDENCE TOWNSHIP

SCHEDULE OF TOWNSHIP PENSION CONTRIBUTIONS

Year ended December 31,

Police Pension Fund

<u>Fiscal Year Ended December 31</u>	<u>Actuarially Determined Contribution</u>	<u>Actual Employer Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll</u>	<u>Contribution as a Percentage of Covered Payroll</u>
2013	\$ 556,816	\$ 556,816	-	\$ 2,445,213	22.77%
2014	717,943	717,943	-	2,424,709	29.61%
2015	732,683	732,683	-	2,706,118	27.08%
2016	733,609	733,609	-	3,060,177	23.97%
2017	757,061	757,061	-	3,051,911	24.81%
2018	948,849	948,849	-	2,872,578	33.03%
2019	916,689	916,689	-	2,953,470	31.04%
2020	982,373	982,373	-	3,441,562	28.54%
2021	980,011	980,011	-	3,328,152	29.45%
2022	1,151,591	1,151,591	-	3,669,322	31.38%

Nonuniform Pension Fund

<u>Fiscal Year Ended December 31</u>	<u>Actuarially Determined Contribution</u>	<u>Actual Employer Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll</u>	<u>Contribution as a Percentage of Covered Payroll</u>
2013	\$ 309,918	\$ 309,918	-	\$ 584,933	52.98%
2014	281,382	281,382	-	608,470	46.24%
2015	287,400	287,400	-	627,924	45.77%
2016	255,150	255,150	-	637,404	40.03%
2017	257,187	257,187	-	638,823	40.26%
2018	154,215	154,215	-	675,041	22.85%
2019	191,819	191,819	-	689,004	27.84%
2020	116,548	116,548	-	723,307	16.11%
2021	112,657	112,657	-	558,991	20.15%
2022	91,784	91,784	-	387,245	23.70%

LOWER PROVIDENCE TOWNSHIP

SCHEDULE OF CHANGES IN NET OPEB LIABILITY

Year ended December 31,

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
TOTAL OPEB LIABILITY						
Service cost	\$ 116,922	\$ 114,053	\$ 80,101	\$ 80,765	\$ 104,989	\$ 105,879
Interest on total OPEB liability	116,006	111,814	92,309	90,099	129,449	126,739
Changes in benefit terms	-	-	-	(62,426)	-	-
Changes in actuarial assumptions	-	(14,983)	-	-	-	-
Differences between expected and actual experience	-	246,684	-	(628,043)	-	-
Benefit payments	<u>(210,610)</u>	<u>(112,714)</u>	<u>(139,232)</u>	<u>(130,461)</u>	<u>(168,215)</u>	<u>(208,522)</u>
Net change in total OPEB liability	22,318	344,854	33,178	(650,066)	66,223	24,096
Total OPEB liability, beginning	<u>1,844,483</u>	<u>1,499,629</u>	<u>1,466,451</u>	<u>2,116,517</u>	<u>2,050,294</u>	<u>2,026,198</u>
Total OPEB liability, ending	<u>\$ 1,866,801</u>	<u>\$ 1,844,483</u>	<u>\$ 1,499,629</u>	<u>\$ 1,466,451</u>	<u>\$ 2,116,517</u>	<u>\$ 2,050,294</u>
PLAN FIDUCIARY NET POSITION						
Employer contributions	\$ 155,295	\$ 65,566	\$ 81,958	\$ 76,021	\$ 110,750	\$ 150,304
Net investment income	(277,996)	213,778	224,393	266,019	(82,010)	205,401
Benefit payments	(210,610)	(112,714)	(139,232)	(130,461)	(168,215)	(208,522)
Administrative expense	<u>(13,553)</u>	<u>(9,432)</u>	<u>(13,823)</u>	<u>(8,807)</u>	<u>(15,888)</u>	<u>(1,275)</u>
Net change in plan fiduciary net position	(346,864)	157,198	153,296	202,772	(155,363)	145,908
Fiduciary net position, beginning	<u>1,814,052</u>	<u>1,656,854</u>	<u>1,503,558</u>	<u>1,300,786</u>	<u>1,456,149</u>	<u>1,310,241</u>
Fiduciary net position, ending	<u>\$ 1,467,188</u>	<u>\$ 1,814,052</u>	<u>\$ 1,656,854</u>	<u>\$ 1,503,558</u>	<u>\$ 1,300,786</u>	<u>\$ 1,456,149</u>
Net OPEB liability (asset), ending	<u>\$ 399,613</u>	<u>\$ 30,431</u>	<u>\$ (157,225)</u>	<u>\$ (37,107)</u>	<u>\$ 815,731</u>	<u>\$ 594,145</u>
Fiduciary net position as a % of total pension liability	78.59%	98.35%	110.48%	102.53%	61.46%	71.02%
Internal money-weighted rate of return	-15.90%	12.76%	14.94%	20.55%	-6.11%	16.08%
Covered payroll	3,741,183	3,617,382	3,823,491	3,294,187	3,338,290	3,343,406
Net OPEB liability as a % of covered payroll	10.68%	0.84%	-4.11%	-1.13%	24.44%	17.77%

In accordance with GASB Statement No. 75, this schedule has been prepared prospectively. This schedule will accumulate each year until sufficient information to present a ten-year trend is available.

LOWER PROVIDENCE TOWNSHIP

SCHEDULE OF TOWNSHIP OPEB CONTRIBUTIONS

Year ended December 31,

Fiscal Year Ended December 31	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contribution as a Percentage of Covered Payroll
2012	\$ 317,171	\$ 53,653	\$263,518	\$ 2,304,896	2.33%
2013	317,171	110,361	206,810	2,445,213	4.51%
2014	420,294	52,281	368,013	2,773,360	1.89%
2015	420,294	57,281	363,013	2,706,118	2.12%
2016	420,294	134,340	285,954	3,060,177	4.39%
2017	229,400	150,304	79,096	3,343,406	4.50%
2018	229,400	110,750	118,650	3,338,290	3.32%
2019	127,516	76,021	51,495	3,294,187	2.31%
2020	127,516	81,958	45,558	3,823,491	2.14%
2021	176,375	65,566	110,809	3,617,382	1.81%
2022	166,375	155,295	11,080	3,741,183	4.15%

**COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS**

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LOWER PROVIDENCE TOWNSHIP

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUND TYPES

December 31, 2022

	Special Revenue Funds						Liquid Fuels Funded Loans Fund
	Library Fund	Parks and Recreation Operating Fund	Highway Aid Fund	Emergency Services Fund	Tree Fund	Debt Service Fund	
ASSETS							
Cash	\$ -	\$ 162,303	\$ 287,792	\$ 119,953	\$ 13,702	\$ 138,703	\$ 772
Due from other funds	-	14,777	-	-	-	-	-
Taxes receivable	8,641	6,036	-	10,875	-	6,912	-
Accounts receivable	-	-	-	-	-	-	-
Lease receivable	-	-	-	-	-	-	-
Prepaid expenditures	-	-	-	1,719	-	-	-
Total assets	<u>\$ 8,641</u>	<u>\$ 183,116</u>	<u>\$ 287,792</u>	<u>\$ 132,547</u>	<u>\$ 13,702</u>	<u>\$ 145,615</u>	<u>\$ 772</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES							
LIABILITIES							
Accounts payable	\$ -	\$ 3,397	\$ 27,750	\$ 5,237	\$ 16,100	\$ -	\$ -
Accrued salaries and benefits	-	5,758	-	1,308	-	-	-
Deferred revenues	-	3,577	-	-	-	-	-
Due to other funds	-	604	-	-	-	-	-
Total liabilities	<u>-</u>	<u>13,336</u>	<u>27,750</u>	<u>6,545</u>	<u>16,100</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES							
Lease related	-	-	-	-	-	-	-
Unavailable revenues - property taxes	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES							
Nonspendable							
Prepaid Items	-	-	-	1,719	-	-	-
Restricted for							
Debt service	-	-	-	-	-	145,615	-
Public works - roads	-	-	260,042	-	-	-	-
Committed for							
Capital purchases	-	-	-	-	-	-	-
Public safety	-	-	-	124,283	-	-	-
Culture and recreation	8,641	169,780	-	-	(2,398)	-	-
Assigned for							
Capital purchases	-	-	-	-	-	-	772
Unassigned	-	-	-	-	-	-	-
Total fund balances	<u>8,641</u>	<u>169,780</u>	<u>260,042</u>	<u>126,002</u>	<u>(2,398)</u>	<u>145,615</u>	<u>772</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 8,641</u>	<u>\$ 183,116</u>	<u>\$ 287,792</u>	<u>\$ 132,547</u>	<u>\$ 13,702</u>	<u>\$ 145,615</u>	<u>\$ 772</u>

Capital Projects Funds							
Parks and Recreation Capital Reserve Fund	West End Capital Improvement Fund	Sidewalk Fund	Stormwater Fund	Capital Projects Fund	Municipal Complex Fund	Unrestricted Capital Fund	Total
\$ 403,597	\$ 152,897	\$ 98,759	\$ 318,247	\$ 621,185	\$ 1,001,586	\$ -	\$ 3,319,496
-	-	-	-	-	-	-	14,777
-	-	-	-	-	-	-	32,464
-	-	-	-	-	-	-	-
-	-	-	-	611,455	-	-	611,455
-	-	-	-	-	-	-	1,719
<u>\$ 403,597</u>	<u>\$ 152,897</u>	<u>\$ 98,759</u>	<u>\$ 318,247</u>	<u>\$ 1,232,640</u>	<u>\$ 1,001,586</u>	<u>\$ -</u>	<u>\$ 3,979,911</u>
\$ -	\$ -	\$ -	\$ -	\$ 2,574	\$ -	\$ -	\$ 55,058
-	-	-	-	-	-	-	7,066
-	-	-	-	-	-	-	3,577
-	-	-	-	-	-	-	604
-	-	-	-	2,574	-	-	66,305
-	-	-	-	611,455	-	-	611,455
221	-	-	-	-	-	-	221
<u>221</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>611,455</u>	<u>-</u>	<u>-</u>	<u>611,676</u>
-	-	-	-	-	-	-	1,719
-	-	-	-	-	-	-	145,615
-	-	-	-	-	-	-	260,042
-	152,897	98,759	318,247	618,611	1,001,586	-	2,190,100
-	-	-	-	-	-	-	124,283
403,376	-	-	-	-	-	-	579,399
-	-	-	-	-	-	-	772
-	-	-	-	-	-	-	-
<u>403,376</u>	<u>152,897</u>	<u>98,759</u>	<u>318,247</u>	<u>618,611</u>	<u>1,001,586</u>	<u>-</u>	<u>3,301,930</u>
<u>\$ 403,597</u>	<u>\$ 152,897</u>	<u>\$ 98,759</u>	<u>\$ 318,247</u>	<u>\$ 1,232,640</u>	<u>\$ 1,001,586</u>	<u>\$ -</u>	<u>\$ 3,979,911</u>

LOWER PROVIDENCE TOWNSHIP

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUND TYPES

Year ended December 31, 2022

	Special Revenue Funds						
	Library Fund	Parks and Recreation Operating Fund	Highway Aid Fund	Emergency Services Fund	Tree Fund	Debt Service Fund	Liquid Fuels Funded Loans Fund
REVENUES							
Taxes	\$ 631,261	\$ 442,082	\$ -	\$ 746,828	\$ -	\$ 499,303	\$ -
Interest, rents and royalties	-	1,730	4,012	4,174	138	953	116
Intergovernmental revenues	-	-	729,466	198,305	-	112,908	-
Charges for services	-	311,347	-	-	-	-	-
Contributions and donations	-	17,438	-	-	-	-	-
Total revenues	<u>631,261</u>	<u>772,597</u>	<u>733,478</u>	<u>949,307</u>	<u>138</u>	<u>613,164</u>	<u>116</u>
EXPENDITURES							
Current							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	850,289	-	-	-
Public works - highways and streets	-	-	988,215	-	-	3,970	-
Culture and recreation	634,724	617,321	-	-	47,200	-	-
Debt service	-	-	-	-	-	585,770	177,388
Total expenditures	<u>634,724</u>	<u>617,321</u>	<u>988,215</u>	<u>850,289</u>	<u>47,200</u>	<u>589,740</u>	<u>177,388</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(3,463)</u>	<u>155,276</u>	<u>(254,737)</u>	<u>99,018</u>	<u>(47,062)</u>	<u>23,424</u>	<u>(177,272)</u>
OTHER FINANCING SOURCES (USES)							
Refund of prior year expenditures/ (revenues)	-	796	-	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	9,924	-	-	177,182
Transfers out	-	-	(177,182)	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>796</u>	<u>(177,182)</u>	<u>9,924</u>	<u>-</u>	<u>-</u>	<u>177,182</u>
NET CHANGE IN FUND BALANCES	<u>(3,463)</u>	<u>156,072</u>	<u>(431,919)</u>	<u>108,942</u>	<u>(47,062)</u>	<u>23,424</u>	<u>(90)</u>
FUND BALANCES							
Beginning of year	<u>12,104</u>	<u>13,708</u>	<u>691,961</u>	<u>17,060</u>	<u>44,664</u>	<u>122,191</u>	<u>862</u>
End of year	<u>\$ 8,641</u>	<u>\$ 169,780</u>	<u>\$ 260,042</u>	<u>\$ 126,002</u>	<u>\$ (2,398)</u>	<u>\$ 145,615</u>	<u>\$ 772</u>

Capital Projects Funds

Parks and Recreation Capital Reserve Fund	West End Capital Improvement Fund	Sidewalk Fund	Stormwater Fund	Capital Projects Fund	Municipal Complex Fund	Unrestricted Capital Fund	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,319,474
2,791	1,054	682	598	101,390	1,586	103	119,327
-	-	-	-	-	-	-	1,040,679
10,444	-	-	-	-	-	-	321,791
-	-	-	-	79,966	-	-	97,404
<u>13,235</u>	<u>1,054</u>	<u>682</u>	<u>598</u>	<u>181,356</u>	<u>1,586</u>	<u>103</u>	<u>3,898,675</u>
-	-	-	-	119,923	-	-	119,923
-	-	-	-	286,184	-	-	1,136,473
-	-	-	-	128,478	-	-	1,120,663
13,551	-	-	-	-	-	-	1,312,796
-	-	-	-	-	-	-	763,158
<u>13,551</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>534,585</u>	<u>-</u>	<u>-</u>	<u>4,453,013</u>
<u>(316)</u>	<u>1,054</u>	<u>682</u>	<u>598</u>	<u>(353,229)</u>	<u>1,586</u>	<u>103</u>	<u>(554,338)</u>
-	-	-	-	(31,843)	-	-	(31,047)
-	-	-	-	-	-	-	-
-	-	-	300,000	932,027	1,000,000	-	2,419,133
-	-	-	-	(9,924)	-	(40,487)	(227,593)
<u>-</u>	<u>-</u>	<u>-</u>	<u>300,000</u>	<u>890,260</u>	<u>1,000,000</u>	<u>(40,487)</u>	<u>2,160,493</u>
(316)	1,054	682	300,598	537,031	1,001,586	(40,384)	1,606,155
<u>403,692</u>	<u>151,843</u>	<u>98,077</u>	<u>17,649</u>	<u>81,580</u>	<u>-</u>	<u>40,384</u>	<u>1,695,775</u>
<u>\$ 403,376</u>	<u>\$ 152,897</u>	<u>\$ 98,759</u>	<u>\$ 318,247</u>	<u>\$ 618,611</u>	<u>\$ 1,001,586</u>	<u>\$ -</u>	<u>\$ 3,301,930</u>



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

**Board of Supervisors
Lower Providence Township
Eagleville, Pennsylvania**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Lower Providence Township, Eagleville, Pennsylvania (the "**Township**"), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements, and have issued our report thereon dated _____, 2023. Our report includes a reference to other auditors who audited the financial statements of Lower Providence Sewer Authority (the "**Sewer Authority**"), as described in our report on the Township's financial statements. The financial statements of the Sewer Authority were not audited in accordance with *Government Auditing Standards*.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Township's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control. Accordingly, we do not express an opinion on the effectiveness of the Township's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Township's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Philadelphia, Pennsylvania
, 2023

**LOWER PROVIDENCE TOWNSHIP
BOARD OF SUPERVISORS BUSINESS MEETING
June 1, 2023**

Call to Order: Chair Coless called the hybrid live/virtual meeting to order at 7:06 p.m.

Pledge of Allegiance

Protocol for Hybrid Meetings: Chair Coless provided an overview of the protocols for public participation for members of the public attending the meeting virtually over Zoom.

Roll Call:

- a. The following members were in attendance: Chair Coless, Vice Chair Darby, Supervisors MacFarland, Neights and Sorgini.
- b. Also in attendance were: E.J. Mentry, Township Manager; Michael Clarke, Township Solicitor; Tim Woodrow, Township Engineer; Michael Mrozinski, Community Development Director; and Michael Jackson, Chief of Police.

Chair's Comments

Chair Coless announced that an Executive Session was held prior to the meeting on June 1, 2023 to discuss personnel and legal matters [and contract negotiations](#).

Chair Coless read a Pride ~~Month~~^{Week} Proclamation, [proclaiming June 2023 as Pride Month and announcing that the Pride Flag will be displayed in the auditorium for the entire month](#).

1) Presentations

- A. Student representative report – Kaitlyn Phan reported on events at Methacton High School, including SAT and AP testing, the annual Awards Ceremony, a theater showcase performance, final exams, graduation on June 13, and last day of classes on June 14.
- B. Municipal Campus Master Plan – Mr. Mentry said that the two finalists who would be presenting were experienced and qualified firms. The scope of the Master Plan will include looking at the entire municipal campus and the needs of administration and police to determine the best use of space [and concept plans for either renovations or new construction](#).
 - a. Kimmel Bogrette Architecture + Site – Martin Kimmel, Rich Powers, and Buck Collins
 - b. Boyle Construction & MKSD Architects – Silvia Hoffman, Todd Chambers, Tony Ganguzza, Ryan Kennedy, Karen Duerholz, and Christian Donovan

2) Consent Agenda

- A. **MOTION:** Supervisor Sorgini made a motion to approve consent agenda items 2a, 2b, and 2c, including moving the meeting minutes of May 4, 2023, into the record, accepting meeting minutes and department monthly reports, and ratifying payment of bills in the amount of \$878,969.88. Vice Chair Darby seconded the motion.
 - a. There was no public comment.
 - b. The motion *passed* 5-0.

3) Old Business

- A. Consideration of Resolution 2023-22 approving the preliminary land development plan for Tidal Wave Car Wash, 2619 Ridge Pike

- a. Solicitor Clarke read the resolution approving the preliminary land plan for Tidal Wave automated car wash at 2619 Ridge Pike, the conditions for approval and noted it is subject to compliance with relief received from the Zoning Hearing Board.
 - b. **MOTION:** Supervisor Neights made a motion to approve Resolution 2023-22 approving the Tidal Wave preliminary land development plan, seconded by Supervisor Sorgini.
 - c. There was no public comment.
 - d. The motion *passed* 5-0.
- B. Approval of Resolution 2023-23 granting conditional use approval for 960 Rittenhouse Road
- a. A hearing on the Condition Use application was held April 20, 2023. On May 4, 2023, the Board approved the Conditional Use application subject to all conditions discussed at the April 20th hearing. Solicitor Clarke read the resolution memorializing the approval. He said the applicant had reviewed and agreed to the conditions, including the prohibition of truck traffic on Rittenhouse Road.
 - b. Supervisor MacFarland asked about the radius needed for trucks turning onto Trooper Road. It was noted that this concern would be addressed in the land development process.
 - c. **MOTION:** Supervisor Sorgini made a motion to approve Resolution 2023-23 granting Conditional Use approval for 960 Rittenhouse Road, seconded by Supervisor Neights.
 - d. Sean Doran, Township resident, expressed concern about the turning radius.
 - e. The motion *passed* 5-0.
- C. Approval of Resolution 2023-24 granting waiver of Subdivision and Land Development for Montgomery County complex
- a. Mr. Mentry explained that the Board had approved the waiver of land development for the installation of a car canopy at the Montgomery County complex at the May 4, 2023 meeting, subject to the approval of a formal resolution.
 - b. **MOTION:** Supervisor Neights made a motion to approve Resolution 2023-24 granting the waiver of the Subdivision and Land Development, seconded by Supervisor Sorgini.
 - c. Supervisor Neights noted that the county recently had gone through the land development approval process for the larger project; this was a small portion minor modification of that.
 - d. There was no public comment.
 - e. The motion *passed* 5-0.
- D. Approval of Resolution 2023-25 adopting Bird Town Pennsylvania Initiatives
- a. Mr. Mentry said that a presentation on becoming a designated Bird Town was made at the May 4, 2023 Board meeting. He said the Township's Environmental Advisory Council (EAC) would be the agent for the process and no cost would be incurred for the application.
 - b. **MOTION:** Supervisor Neights noted he was honored to make a motion to adopt Resolution 2023-25 adopting the Bird Town Pennsylvania initiatives and application for Bird Town designation. Vice Chair Darby seconded his motion.
 - c. Chair Coless thanked the EAC for its work on the initiatives.
 - d. Amber Minnick, vice chair of the EAC, said that in addition to the council's Facebook page, a separate page will be developed for the Bird Town project.
 - e. There was no public comment.
 - f. The motion *passed* 5-0.

4) New Business

- A. Request for Waiver Zoning Hearing Board Application Fee – Lower Providence Baptist Church
- The church is seeking zoning relief for replacement of its sign and is requesting waiver of the Zoning Hearing Board application fee. If the Board approves the waiver, Mr. Mentry recommended that the Board require reimbursement of advertisement and legal fees.
 - MOTION:** Supervisor Neights made a motion, seconded by Supervisor MacFarland, to waive the Zoning Hearing Board Application Fee for the Lower Providence Baptist Church.
 - Supervisors Sorgini noted that the motion did not state that the waiver was contingent on the reimbursement of actual costs.
 - Supervisors Neights amended his motion to include the contingency and Supervisor MacFarland seconded the amended motion.
 - There was no public comment.
 - The motion *passed* 5-0.
- B. Authorization to Advertise an Ordinance Regulating the Keeping of Chickens
- Solicitor Clarke read the proposed ordinance that places parameters on the keeping of chickens, including a prohibition on the keeping of roosters.
 - Supervisors MacFarland clarified that commercial operations are not permitted.
 - MOTION:** Supervisor Sorgini made a motion to authorize advertisement of an ordinance regulating the keeping of chickens, seconded by Supervisor Neights.
 - Township resident Sean Doran asked if residents currently keeping roosters would be grandfathered under the ordinance. He expressed concern about the noise and thanked the Board for the ordinance.
 - Township resident Amanda Ryan asked about the next steps. Mr. Mentry said the ordinance must be advertised for 30 days and reviewed by the Township Planning Commission and Montgomery County Planning Commission for 45 days, before consideration for adoption.
 - Township resident Elizabeth Gillespie asked about the process if the ordinance is adopted. It was explained that complaints would be a zoning matter and residents would contact the Community Development Department.
 - Township resident Amber Minnick stated she had noise and environmental concerns regarding the keeping of chickens.
 - The motion *passed* 5-0.
- C. Approval of Resolution 2023-26 supporting an amendment to the Sterling Act
- Mr. Mentry said that an amendment to the Sterling Act had passed the state Senate and is before the House for consideration. Currently, under the Sterling Act, the City of Philadelphia collects income tax for nonresidents working in the city resulting in a significant loss of earned income tax to the municipality where the individual actually lives. The resolution urges legislators to approve the amendment.
 - MOTION:** Supervisor MacFarland made a motion to approve Resolution 2023-26 supporting an amendment to the Sterling Act. Supervisor Neights seconded the motion.
 - There was no public comment.
 - The motion passed 5-0.

5) Announcements/Meetings

- The Administration Office will be closed June 14 for Flag Day
- Sewer Authority - June 12 at 4:30 p.m.
- Library Board - June 19 at 7:00 p.m.

- Parks & Recreation Board - June 20 at 7:00 p.m.
- Zoning Hearing Board - June 22 at 7:00 p.m.
- Environmental Advisory Council - June 26 at 7:00 p.m.
- Planning Commission - June 28 at 7:00 p.m.

6) Comments and Other Business

- Vice Chair Darby commended Public Works Director Joe Chillano and his staff for their prompt response to a resident's recent concern. She spoke to the LGBTQ+ community, stating that they are seen, heard and celebrated and reminded residents that the Township is seeking applicants for the Human Relations Commission. She noted that Nudy's Café had opened its Audubon location.
- Supervisor MacFarland said that the Fireman's Fair is underway and the Township will hold its annual fireworks celebration on July 4.
- Chair Coless said that Vice Chair Darby has joined the Business Development Committee.
- Supervisor Sorgini said the Sewer Authority is continuing its improvement projects and is working on next year's budget.

7) Courtesy of the Floor

- Township resident Julia Nakhleh stated that she would like to see the Township's 911 Memorial be included in any municipal campus plan. She asked about the status of the trail that is part of the county's development project. It was noted that no design had been received.

8) Adjournment

- Chair Coless announced that the Board would be adjourning to a second Executive Session [to discuss legal and personnel matters](#).
- MOTION:** Vice Chair Darby made a motion to adjourn, seconded by Supervisor Sorgini. The motion passed 5-0. The meeting adjourned at 9:30 p.m.

Next Business Meetings:

June 15, 2023

July 20, 2023 (*Only one meeting in July and August*)

REGULAR MEETING
LOWER PROVIDENCE TOWNSHIP SEWER AUTHORITY
MINUTES OF APRIL 10, 2023

The Regular Meeting of the Lower Providence Township Sewer Authority was held on Monday, April 10, 2023, at 4:30 PM in the Authority's Board Room at the Sewer Authority Office, located at 20 Parklane Drive, Eagleville, PA, pursuant to public notice and posting of time and place of said meeting.

Present were Authority Members:

Mr. Charles Rose, Vice Chairman; Mr. Robert Tschoepe, Secretary and Mr. Frank McDonough, Assistant Treasurer

In addition, thereto, the following persons were present:

Mr. Alan Rubendall, System Superintendent; Mrs. Lori Connolly, Office Manager; Mr. Eric Frey, Solicitor

Absent were Authority Member:

Mr. Fred Walker, Chairman and Dr. Jason Sorgini, Treasurer

Visitor not on Agenda: Ms. Leah Baird

CALL TO ORDER

The Vice Chairman called the meeting to order at 4:30 PM and led everyone in the Pledge of Allegiance.

The Vice Chairman stated that there was an Executive Session prior to the meeting to discuss legal issues and personnel issues.

MINUTES

The minutes of the March 13, 2023, meeting was presented. Upon motion of Mr. Tschoepe, seconded by Mr. McDonough and carried, the reading of the minutes was waived and approved.

TREASURER'S REPORT - EXHIBIT 'A'

Mr. McDonough presented to the Board the bills to be paid from the Revenue & Administration, Capital Improvement and Capital Reserve accounts.

Upon motion of Mr. McDonough seconded by Mr. Tschoepe and unanimously carried, the Board approved payment of bills from the Revenue & Administration, Capital Improvement and Capital Reserve accounts hereto marked as Exhibit 'A'.

PERSONNEL & PENSION

Healthcare Renewal

Mr. Tschoepe presented to the Board the Healthcare insurance plans.

After discussion, a motion was made by Mr. Tschoepe, seconded by Mr. McDonough and unanimously carried to approve the presented health insurance plan effective May 1, 2023.

CAPITAL PROJECTS

2021 Sanitary Sewer Line Replacement

Mr. Rose stated to the Board that the project is complete. Anrich closeout/claim issues are still outstanding.

2022 Sanitary Sewer Line Replacement

Mr. Rose stated to the Board that Doli has completed the mainline pipe, laterals, trench drains and testing on Farmhouse Drive and Midland Avenue. Vacuum and Mandrel testing to be completed within the next couple weeks.

Mainline pipe work is in progress and is expected to take one and a half to two weeks to complete on Second Street and Mount Kirk Avenue.

The Contractors revised schedule submitted on March 13, 2023 indicated the work is behind schedule by one week. Doli believes all work (with the exception of asphalt, concrete, and topsoil restorations) may be complete by the April 13, 2023 substantial completion date, as per the contract.

Estimate number two in the amount of \$391,169.84 was presented for payment and will need approval for the Vice Chairman to sign.

The next job conference will be held in the LPTSA conference room on April 25, 2023, at 10:00 AM.

2023 Sanitary Sewer Line Replacement

The Engineers met with Mr. Walker, Mr. Rose, Mr. Rubendall and Mrs. Connolly to discuss the scope of the project and decided on an expanded base bid. The sections for the base and alternate bids were prioritized.

Discussed recent PA One Call issues concerning the PUC. Looking into the approach to address potential violations.

Plan to be ready to advertise at the May meeting. This allows time to address the revisions to the base bid and the PUC issues.

DEVELOPER AGREEMENT and/or PROFESSIONAL SERVICE AGREEMENT

A motion was made by Mr. Tschoepe seconded by Mr. McDonough and unanimously carried to approve the Professional Service Agreement for 960 Rittenhouse Road Associates, LLC – 960 Rittenhouse Road.

ENGINEER'S REPORT - EXHIBIT 'B'

There were no questions on the Engineer's Report.

2022 Sanitary Sewer Line Replacement

The Vice Chairman requested a motion for payment of Estimate number two.

A motion was made by Mr. McDonough, seconded by Mr. Tschoepe and unanimously carried, to authorize the Vice Chairman to sign Payment Estimate number two for the 2022 Sanitary Sewer Replacement Project with Doli Construction Corporation in the amount of 391,169.84.

SYSTEM SUPERINTENDENT'S REPORT - EXHIBIT 'C'

There were no questions on the System Superintendent's Report.

ATTORNEY REPORT

Mr. Frey reported that all his comments on legal matters had been previously discussed in Executive Session.

PMAA Act 43 Policy Update

Mr. Frey stated to the Board that the Lower Perkiomen Valley Regional Authority adopted their ACT 43 and he went through the application to make sure both copies were the same.

Upon motion of Mr. McDonough, seconded by Mr. Tschoepe and unanimously carried, the Board approved the modified Act 43 Application.

OLD BUSINESS

Collection Update for Delinquent Accounts

Mr. Frey stated to the Board that he has selected a delinquent account over five thousand dollars to test case the Writ of Scire Facias.

Ordinance for Sewer Lateral Inspection Prior to Sale of Property

The Vice Chairman asked Mr. Frey to follow up with the Township Solicitor regarding this.

Energy Conservation Initiative

Mrs. Connolly stated to the Board she expects to have an update for the June meeting since nothing was entered during the billing quarter.

NEW BUSINESS

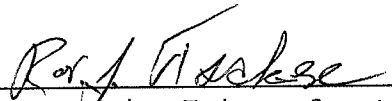
Sewer Laborer New Hire

Mr. Tschoepe stated to the Board that Christopher Bergandino has accepted the position of the Sewer Laborer.

Upon motion of Mr. Tschoepe, seconded by Mr. Rose and unanimously carried, the Board approved the hiring of Christopher Bergandino as Sewer Laborer effective April 17, 2023.

ADJOURNMENT

There being no further business to come before the Board, the meeting was adjourned at 5:15 PM by motion of Mr. McDonough seconded by Mr. Tschoepe and unanimously carried.



Mr. Robert Tschoepe, Secretary



LOWER PROVIDENCE COMMUNITY DEVELOPMENT DEPARTMENT MONTHLY REPORT – MAY 2023

The Township Planning Commission did not meet on May 24th. They will meet on June 28th to discuss a recent sketch plan submission for LD-23-10 Encompass Health Rehab Hospital-2660 Audubon Road, they proposed to construct a rehabilitation hospital.

The Zoning Hearing Board met on May 25th to hear six appeals: IBEW Credit Union at 3922 Ridge, RT Landscaping at 7 Crosskeys Rd, McDonald at 120 Farview Avenue, Simon at 1020 Sunnyside Avenue, and The Devereaux Foundation at 2650 Eisenhower Avenue, and Mikelen at Fifth Street: all were granted the requested relief or interpretation. None of these matters require land development and the applicants will be able to proceed to obtain building permits and/or occupancy permits.

The ZHB will meet on June 22nd to hear seven appeals: Providence Builders at 3938 Ridge Pike, JVJD at 218 Lauman Avenue, Sheahan at 225 Evansburg Road, LP Baptist Church at 3430 Ridge Pike, Tank/Moses at 601 Mourning Dove Road, Horoshak at 476 Fifth Avenue, and Tales (Eagleville Taproom) at 3300 Ridge Pike.

Most of the lots at Whitetail Ridge at Brimfield and Woodland have been sold and permits obtained. Work is still proceeding at Select Pizza in Audubon. The first residential occupant will be moving in at the Moscariello at Crosskeys project this week. The Branca - Church Road project is being held up for sanitary sewer permitting by PA DEP and staff is working on the related sidewalk extension. The owner and developer of Bud's Bar 2797 Egypt has been issued another stop work order due to failure to provide documents and proceeding to deviate from approved permitting. The property at 1106 Pawlings did eventually transfer to new owners with plans to convert to a salon. Another new business K9 Pet Resort at 2550 Eisenhower Avenue is having difficulty with Audubon Water for their fire suppression sprinkler design.

Several new businesses are opening in the Homer Group building at 2605-7 Egypt Road. These are primarily various general office uses. The vacant restaurant space at 2805 Ridge is to become Chicago Pizza and is owned and will be run by a township resident. Department member Hedi Arturi will be assisting our work with the Business Development Committee.

Department personnel are working with others to update ordinances, such as warehousing in the Mixed-Use overlay of Park Pointe, Residential Office Commercial in Park Pointe, adaptive residential reuse in the Public Facilities Overlay, the overall Zoning Ordinance and Subdivision Land Development Ordinance revisions, and the keeping of chickens and hens.

We issued 76 building permits, 40 zoning permits, 7 new business licenses, 45 resale U&Os, and handled 64 service requests in May. As always, please contact us with any questions or concerns.

(Just in case you were not aware – Nudy's at 2798 Egypt is open.)

**LOWER PROVIDENCE TOWNSHIP
COMMUNITY RELATIONS DEPARTMENT
MONTHLY REPORT
MAY 2023**

HIGHLIGHTS

Communications / Community Outreach

Website and social media posts of note:

- Share of LP Police post: Scam Alert
- Hiring: Assistant Township Manager
- Share of LPFD post: Fireman's Fair
- Share of LP EMS post: 911 guidelines
- Audubon Water Co. water conservation notice
- New Public Works Crew Leader: James Alexander
- Applicants Sought: BOS student representatives
- Police and Public Works Weeks
- Holiday messages: Mother's Day, Memorial Day
- Parks Design Challenge winners
- Share of John James Audubon Center post: Foods of the Flyway
- Officer of the Year 2022: Det. Charles King
- Employment opportunity: Mechanic
- BOS meeting summary
- Parks & Recreation programs
- Board/Commission/Council Monthly meetings
- Good Morning LP posts

The summer newsletter arrived in homes the week of May 22.

Administration

Letters were sent to Methacton and Pope John Paul II High Schools, Devon and Malvern Preparatory Schools and Villa Maria Academy seeking applicants (Township residents) for student representative to the Board of Supervisors.

Administered oath of office to Erica Cohen, newly-appointed Vacancy Board chair who replaced Jeanine Sheldon.

The use of the auditorium was coordinated for a PSATS Flagger Training course on May 23.

Ordered wreath for Memorial Day and posted photograph of the wreath and Township's Veterans Memorial to Facebook.

Right-to-Know Office

During the month, requests for information under the Right-to-Know Law were logged and processed, totaling 9 police and 15 non-police. (Copies of reports prepared as a result of an accident investigation conducted by the Lower Providence Township Police Department are now obtained through Carfax.)

**LOWER PROVIDENCE TOWNSHIP
COMMUNITY RELATIONS DEPARTMENT
MONTHLY REPORT
MAY 2023**

ON-GOING RESPONSIBILITIES

Communications

- Website posts, updates
- Facebook, Twitter and Instagram posts
- Press releases
- Constant Contact emails
- Trash & recycling concerns

Administration

- Weekly email to Board of Supervisors with informational items
- Legal advertisements as needed
- Scheduling, correspondence and miscellaneous tasks as needed
- Preparation and distribution of Board of Supervisors' agenda packets
- Completion of post-Board meeting tasks, including posting of meeting summary and approved minutes on website
- Scheduling, setup of auditorium
- Attendance at various meetings; preparation and distribution of meeting notes
- Maintenance of Resolution, Minute and Ordinance books

Meetings / Training

- Board of Supervisors meeting - May 4, preparation of minutes
- Completed CPR/First Aid training - May 10
- Staff meeting - May 16
- Staff-Solicitor - May 30

Respectfully submitted,



Denise Walsh
Community Relations Coordinator



LOWER PROVIDENCE TOWNSHIP

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Administration: 610 539-8020 • Fax: 610 539-6347

Police: 610-539-5901 • Fax: 610-630-2219



LOWER PROVIDENCE TOWNSHIP INTER-OFFICE CORRESPONDENCE

TO: Board of Supervisors

FROM: Finance Department

DATE: June 1, 2023

SUBJECT: May 2023 Finance Department Monthly Report

Audit

- Worked with Appointed Auditors on completing financial statements.
- Continued to supply Appointed Auditors with requested documents.

Payroll

- Reconciled benefit time for various employees.
- Processed Payroll for May 5, 2023 & May 19, 2023.

Software Conversion

- Met with Dallas Data about accounting software conversion sheets.
- Investigated vendors, positive pay, ACH, etc. in current accounting software.
- Competed accounts payable software conversion sheets.

Miscellaneous

- Combined Fund 03 (Emergency Management) and Fund 05 (Fire) per 2023 budget.
- Organized 457 ROTH meeting between Township Staff and CBIZ.
- Looked into various property liens associated with property maintenance violations.
- Researched into current Township investments to make sure all were either FDIC insured or covered under Act 72
- Meet with Public Works Director and Parks and Rec Director to discuss 2024 Capital Fund items.
- Began reading various police contracts in preparation for the police contract negotiations.
- Completed "summary sheet" of police contracts, W2 earnings, and previous contract increases for the Board of Supervisors.
- Began creating "police contract cost estimator" workbook.
- Attended quarterly pension committee meeting.

- Attended PEMA Hazard Mitigation fiscal brief.
- Prepared historical revenue trend workbook.

Ongoing tasks

- Reinvest matured Certificate of Deposit (C.D) to continue the maturity schedule that has Certificate of Deposits maturing approximately every 30 days.
- Complete Cash Flow, Revenue and Expenditure, Treasurer's, and Revenue Trends reports
- Follow the purchasing policy for proper approval of all purchases. Review open Purchase Orders.
- Distribute for approval, enter, and pay invoices.
 - Follow up with vendors regarding unpaid/past due invoices.
- Daily reconciliation of receipts for front counter, permits and LPT rec.
- Bill developers/residents for legal/engineering, alarm violations, and other fees due to the Township.
- Review all entries to General Ledger.
- Reconcile all bank accounts.
- Reconcile escrow account balances.
- Transfer funds to the library.



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Fire Marshal & Emergency Management Coordinator

May 2023 Report

During the month of May 2023:

- Lower Providence Fire Department responded to 31 emergency incidents within the Township.
- Business inspections are on-going.
- Attended "Meeting the Job Performance Requirements of NFPA 1033" class presented by Legal and Liability Risk Management Institute, with Deputy Fire Marshal, Bill Hine
- Sent letters requesting emergency contact information to all residents located in flood zones or near the Highley Road Dam.
- Completed Mass Fatalities Incident Response class presented by PEMA
- Sent one Notice of Violation for a burn violation
- Attended the Montgomery County Municipal Fire Chiefs Association meeting
- Sent a letter to Victory Church regarding the use of their fog machine causing false alarms
- Attended Emergency Responder Communication Emergency System presented by Underwriter's Laboratory
- Participated in a recruitment event for LPFD in conjunction with Methacton High School
- Researched hazardous material installation for Metropolitan Veterinary Hospital
- Applied to Fire Alarm Plan Review class hosted at National Fire Academy

Notes:



LOWER PROVIDENCE TOWNSHIP POLICE DEPARTMENT

100 Parklane Drive • Eagleville, PA 19403 • www.lowerprovidence.org
Phone: 610-539-5901 • Fax: 610-630-2219



Michael Jackson, Chief of Police

Submitted By: Michael Jackson, Chief of Police

<i>POLICE FLEET</i>	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Total
<i>Miles Traveled</i>	25,891	23,659	26,891	22,781	25,974	125,196

<i>INCIDENTS</i>	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Total
<i>Police Activity (CAD)</i>	2,106	1,887	2,136	2,123	2,261	10,513

<i>ENFORCEMENT ACTIVITY</i>	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Total
<i>Traffic Stops</i>	444	394	471	486	461	2,256
<i>Traffic Citations</i>	150	80	120	147	180	677
<i>Non-Traffic Citations</i>	6	9	11	16	15	57
<i>Criminal Arrests</i>	39	38	45	44	38	204
<i>Foot and Bike Patrols</i>	210	181	228	230	254	1103
<i>Traffic Details</i>	146	132	160	150	176	764
<i>Public Contacts (Minimum)</i>	931	813	964	953	1005	4,666
<i>Formal Personnel Complaints</i>	1	0	0	1	0	2
<i>Personnel Compliments</i>	4	4	0	1	5	14

<i>JUVENILE CONTACTS</i>	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Total
<i>Juvenile Contacts</i>	51	44	41	42	57	235
<i>Juveniles Petitioned</i>	5	1	2	0	2	10
<i>Warnings Issued</i>	9	4	13	9	6	41
<i>Citations Issued</i>	0	2	3	0	2	7
<i>Referral to Other Agencies</i>	2	0	2	5	1	10

<i>ACCIDENTS</i>	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Total
<i>Total Number of Accidents</i>	39	42	51	41	41	214
<i>Reportable Accidents</i>	17	14	23	10	17	81
<i>Non-Reportable Accidents</i>	22	28	28	31	24	133



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Michael Jackson, Chief of Police

ALARM RESPONSES	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Total
<i>Total Alarms</i>	35	50	57	51	56	249
<i>Security Alarms</i>	26	35	37	40	39	177
<i>Fire Alarms</i>	9	15	20	11	17	72

DETECTIVE DIVISION	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Total
<i>Investigations</i>	51	21	32	31	48	183

SUBPOENAS FOR COURT	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Total
<i>District Court 38-1-20</i>	55	44	41	77	79	296
<i>Montgomery County</i>	7	7	8	9	9	40
<i>All Others</i>	0	0	0	1	0	1

DUI TASK FORCE	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Total
<i>Reimbursed Overtime Hours</i>	0	40	20	45	0	105

AGGRESSIVE DRIVING	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Total
<i>Reimbursed Overtime Hours</i>	0	0	4	8	52	64

DRUG TASK FORCE	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Total
<i>Reimbursed Overtime Hours</i>	10	2	18	0	0	30

PA LIQUOR CONTROL BOARD	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Total
<i>Reimbursed Overtime Hours</i>	0	0	8	8	15	31



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Michael Jackson, Chief of Police

The following is a list of Community Relations details for the month of May 2023:

On Monday, May 1, Sgt. Stead presented the legal consequences of underage drinking in several 8th-grade health classes at the Arcola Intermediate School.

On Friday, May 5, Sgt. Stead represented the police department at every elementary school in the Methacton School District for career day.

On Saturday, May 6, Sgt. Stead participated in a Pennsylvania Liquor Control Board detail targeting underage drinking in the community.

On Monday, May 8, a third-grade student was given a ride to school by the police department after being recognized by the principal and staff for modeling good behavior and citizenship.

On Tuesday, May 9, a third-grade student was given a ride to school by the police department after being recognized by the principal and staff for modeling good behavior and citizenship.

On Thursday, May 25, SSL Urbanski and Sgt. Stead attended a Safe Schools meeting at Methacton High School to discuss community and school safety concerns.

On Wednesday, May 31, Sgt. Stead participated in Woodland Elementary School's 4th-grade picnic at Eagleville Park by interacting with the students in several activities.

The following is a list of notable TSU activity for the month of May 2023:

There were two (2) traffic complaints made by residents during the month.

The portable speed display trailer was deployed on Clearfield Avenue after a complaint was made by a resident about speeding vehicles.

The portable speed display trailer was deployed on E. Mt Kirk Avenue in preparation for additional traffic due to the Lower Providence Fireman's Fair.

A seven (7) day traffic study was conducted on Sunnyside Avenue after a complaint was made by a resident about speeding vehicles. It was determined there was no need for additional enforcement due to the low number of violations.

During the month, one hundred and forty-seven (147) BusPatrol violations were submitted for review, resulting in thirty-five (35) civil citations being issued to drivers.



LOWER PROVIDENCE TOWNSHIP POLICE DEPARTMENT

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Michael Jackson, Chief of Police

Youth Aid Panel:

The police department submitted two (2) juveniles to the Montgomery County District Attorney's Office Youth Aid Panel Program in March 2023.

Curfew:

During the month, two (2) violations of the Lower Providence Township curfew ordinance occurred.

LOWER PROVIDENCE TOWNSHIP PARKS AND RECREATION

MONTHLY REPORT May 2023

Administration:

- Daily communication with Joe Chillano, Director of Public Works, to discuss job tasks/duties for parks crew.
- Attended the staff meeting.
- Transfer monthly CCFee report.
- Prepare for Summer Camp April, May, and June.
- Met with Rich Lafiata to discuss Capital Budget.
- Met with Park and Recreation staff throughout the month to prepare for programs, camp, and events.
- Preparing to get recertified in Health/ Child Care for our state certified camp for Lil Perks.
- Met with a few residents that are interested in purchasing a bench and tree for the area parks.
- Attended multiple meetings during the month of April as we continue to prepare for Montgomery County Senior Games that will begin May 1st.
- Attended and assisted with set up and events for the Montgomery County Senior Games from May 1st through May 5th. We hosted the Bocce event at Lower Providence Bocce Courts. This year the games had over 500 participants. It was a huge success.
- The Wall That Heals dates and location are set for October 26th – 29th at Upper Providence Township. I have been in contact with the Upper Providence Director, Sue, and I assured her that I will help advertise this event moving forward on social media.
- Attended the Methacton Art Show to judge the park projects that were designed. The parks that were judged were Eagleville, Eskie, Redtail and Sherwood Parks.
- Continue to have open communication with our contracted GRL Landscaping about any issues with mowing.
- We sold 43 discounted Movie Tavern tickets in April. Movie Tavern tickets are sold for \$8.50 year -round.
- We sold 11 discounted Regal Movie tickets. Movie tickets are sold at a discounted price of \$10.00 per ticket year- round. The Regal Movie Theater in Oaks is closing, and we will continue to sell discount tickets for the KOP location.
- We continue to offer Memorial Donation Program which allows residents to purchase a bench, a tree, or a brick in a loved one's honor and have it placed in a special location in one of our beautiful parks.
- We continue to offer our Hometown Heroes Program and have been replacing the banners throughout Eagleville Park as they are purchased.

Camp Update:

- As of May 31, 2023, Camp Perkiomy Eagleville has 119 campers, Camp Perkiomy Woodland has 92 campers and Perkiomy Trailblazers has 51 campers registered. Lil Perks Camp Session I- 15 campers, Session II- 15 campers, and Session III- 15 campers. Lil Perks accepts 15 campers per session. Summer Camp is fully staffed. Camp will begin on Tuesday, June 20th.

All Parks/ Facilities Maintenance:

- GRL landscaping began mowing all township properties at the beginning of April.
- All restrooms are cleaned each week at area parks.
- Trash is picked up weekly or as needed at area parks.
- Continue to check and replenish Mutt Mitts in area parks.
- Continue to inspect area parks daily and make repairs as needed.
- We had 11 pavilion rentals for the month of May.
- Monthly playground inspections at all parks.

Eagleville Park:

- AED has been installed at the pavilion in Eagleville Park.
- Replacement grills have been ordered and will be installed.

Eskie Park:

- Gabriella Madrak of troop 7123 completed her silver girl scout project at Eskie Park. She reconstructed a garden at Eskie Park and implemented a new design incorporating fresh herbs. It really turned out great and the community will benefit from it.

Programs in session:

- Firebirds Theatre Acting Class Session
- Yoga
- Adult Pottery

Upcoming Programs:

- Summer Camp – Begins June 20th.
- Community Yard Sale- 40 houses participated.
- Babysitting Course- June 3rd 9 am -3 pm (12 participants)
- Medicare Options Workshop- May 22nd 6:30pm (29 participants)

Upcoming Events:

- Concert in the Park – Sunday, June 25th 6:00pm. Brass Pocket Band
- July 4th Fireworks- Tuesday, July 4th at 7:00 pm.
- Movie in the Park – Wednesday, July 19th, we be showing the movie “Light Year.”

Daily Tasks:

- Return calls and emails daily.
- Respond to requests from the residents.
- Multiple meetings with Karen Hegedus, Karen Barron, and Rylie Cox regarding spring/summer programs as well as upcoming programs and events.
- Continue to participate in Zoom/ in person meetings and webinar with PRPS.
- Update P & R web page, Facebook, Instagram, MyRec and the marquee as needed.

Respectfully Submitted,

Jane C. Delaney
Director of Parks and Recreation

LOWER PROVIDENCE TOWNSHIP

PUBLIC WORKS DEPARTMENT

MONTHLY REPORT

MAY 2023

Below is a list of some items that the Public Works Department accomplished during the month of May.

- Meet with Jane Delaney daily to review/ discuss departmental needs
- All PA One call notifications were reviewed, field marked and responded to appropriately
- Director reviewed road opening permits, performed inspections where required
- The department completed various and multiple building maintenance tasks
- Street signs were repaired/replaced
- Meet with PW Foreman, PW Crew Leader and Parks Crew Leader to discuss work assignments and scheduling
- Director had several meetings with staff on various topics
- Mechanics performed routine maintenance on Township fleet and equipment
- Director approved bills associated with the department
- Janitor cleaned our buildings during the month
- Janitor cleans multiple Parks restrooms and stocks paper products
- PW & Parks guys did trash runs twice this week in our Parks. Every Monday and Friday
- Director returned phone calls and emails addressing residents' concerns. Many this month
- Director worked on the monthly report
- Storm sewer inlets were cleaned prior to any rainstorms
- Multiple storm sewer inlet on various Twp roadways were repaired in place. Work associated includes cleaning out the inlet, repairing with brick, lentels and concrete. Replacing the top and restoration work. Lots of storm sewers to check, clean and repair for our upcoming paving projects. The mild winter has allowed the crews to completed many many inlets
- Traffic signals and streetlights were repaired during the month
- Parks members inspected all playground equipment during the month
- Crews continue making repairs at traffic signals per our annual traffic signal inspection
- The Director is now working with our municipal rep to obtain project approval for the road projects
- Many dead ash trees were taken down. I'm pleased to say we are aggressively taking down dead trees which in the end is a huge safety concern and cost affective to the Twp
- Street sweeping was started
- Roadside mowing has begun
- With both street sweeping and roadside mowing our veteran guys are teaching the newer employees on the equipment

- We are in the process of hiring a new mechanic which has been difficult, not many applicants
- A handful of employees went with Jane and set up for Senior Games located at the Mont. Community College
- Had multiple meetings with the Sewer Authority and Twp Engineer regarding storm sewer replacement with in their project
- Attended MS-4 meeting
- Crews cleaned up debris left by flooding which took place on Twp property located along Arcola Rd
- Crew members attended Safety Days which is put on and hosting by PA One Call
- We weeded and mulched Twp Parks
- All crew members were trained in CPR and First Aid
- I began working on 2024 Budget
- Crew members came in over the weekends to clean pavilions and restrooms
- Dead trees were cut down and removed from Pointe Park
- Parks crew painted parking lot lines at Eskie Park
- The promotion to PW Crew Leader for Jim Alexander will benefit the Twp in the years to come

Respectfully submitted,

Joseph R. Chillano

Lower Providence Township
Summary of Authorization for Payment of Bills
Board of Supervisors Meeting
June 15, 2023

	01	3	18	20	21	30	31	33	35	55	92	
	<u>General</u>	<u>Emergency</u>	<u>Highway</u>	<u>Debt</u>	<u>Liquid</u>		<u>Parks &</u>	<u>Parks &</u>	<u>Highway Aid</u>	<u>Self</u>		
	<u>Fund</u>	<u>Services</u>	<u>Improvement</u>	<u>Service</u>	<u>Fuels</u>	<u>Capital</u>	<u>Recreation</u>	<u>Recreation</u>	<u>(Liquid Fuels)</u>	<u>Insurance</u>	<u>Escrow Fund</u>	<u>TOTAL</u>
			<u>Capital</u>	<u>Fund</u>	<u>Funded</u>	<u>Projects</u>	<u>Operating</u>	<u>Capital</u>	<u>Fund</u>	<u>Fund</u>		
			<u>Reserve</u>		<u>Loans</u>		<u>Fund</u>	<u>Reserve</u>				
Prepays	\$ 187,914.69	\$ 4,200.00				\$ 9,013.00	\$ 6,386.43		\$ 2,969.57	\$ 4,845.35	\$ 6,002.85	\$ 221,331.89
Notes/Interest				\$ 844.62	\$ 388.12							\$ 1,232.74
Credit Cards	\$ 6,616.01	\$ 128.18					\$ 3,607.70					\$ 10,351.89
	\$ 194,530.70	\$ 4,328.18	\$ -	\$ 844.62	\$ 388.12	\$ 9,013.00	\$ 9,994.13	\$ -	\$ 2,969.57	\$ 4,845.35	\$ 6,002.85	\$ 232,916.52
<u>WARRANTS</u>												
6/15/2023	\$ 61,259.19	\$ 48,857.00	\$ 4,572.39				\$ 15,715.69	\$ 10,794.75	\$ 4,808.35		\$ 8,408.44	\$ 154,415.81
<u>TOTAL</u>	\$ 255,789.89	\$ 53,185.18	\$ 4,572.39	\$ 844.62	\$ 388.12	\$ 9,013.00	\$ 25,709.82	\$ 10,794.75	\$ 7,777.92	\$ 4,845.35	\$ 14,411.29	\$ 387,332.33

Paid \$2,500.00 from Non-Uniform Pension Fund for AG-385 Preparation
Paid \$2,500.00 from Police Pension Fund for AG-385 Preparation
Paid \$775.00 from Defined Contribution Fund for AG-385 Preparation

Lower Providence Township
PRE-PAID INVOICES FOR APPROVAL - BY FUND

Page 1 of 10

6/8/2023

12:21 PM

Invoices Paid Between 05/11/2023 and 06/07/2023 Excluding Invoices Paid On 05/18/2023

Account Description	Invoice Description	Invoice #	Account #	Amount
01 GENERAL FUND				
Audubon Water Co.				
Water	4/13-5/15/23 Schoolhouse	51723SCH	01406361	\$16.80
				\$16.80
AVI SPL				
Business License	Overpymt-2023 BusinessRegistration	6523	01321300	\$153.98
				\$153.98
Brian Walker				
Business License	Overpymt-2023BusinessRegistration	51923	01321300	\$153.98
				\$153.98
Comcast Cable				
Contracted Services- System	5/19-6/18/23 Internet	51423	01407252	\$253.21
				\$253.21
Crystal Springs				
Water	5/3/23 PW & Administration	52423	01406361	\$202.46
				\$202.46
Delaware Valley Ins. Trust				
Reimbursable-Medical	06/23 Health Insurance	24984	01491482	\$5,878.21
Medical/Prescription/DentalIns	06/23 Health Insurance	24984	01484156	\$159,760.32
				\$165,638.53
Gravel Pike 50 LLC				
Building Permits	Overpayment of building permits	05012023	01362410	\$204.21
				\$204.21
Great America Financial Serv				
Equipment Rental	3/26-4/25/23 PD Copies	33954854	01401385	\$10.71
Equipment Rental	5/23 CopierLease	34039582A	01401385	\$329.02
Equipment Rental	4/23 Copies	34039582B	01401385	\$300.39
				\$640.12
Jennifer Kupka				
Business License	Overpymt-2023BusinessRegistration	51923	01321300	\$153.98
				\$153.98
MCI				
Telephone	4/18-5/17/23 LongDistance	51923	01401320	\$69.82
				\$69.82
MGW Endeavors				
Use and Occupancy Permits	Duplicate U&O Payment	6223	01362450	\$100.00

Lower Providence Township
PRE-PAID INVOICES FOR APPROVAL - BY FUND

Page 2 of 10

6/8/2023

12:21 PM

Invoices Paid Between 05/11/2023 and 06/07/2023 Excluding Invoices Paid On 05/18/2023

Account Description	Invoice Description	Invoice #	Account #	Amount
				\$100.00
PA American Water Company				
Water	4/22-5/19/23 Administration	52223ADM	01406361	\$212.02
Water	4/22-5/19/23 PublicWorks	52223PW	01406361	\$203.67
				\$415.69
PA Turnpike				
Operating Supplies	66-53 DVIT Meeting	125272391-1	01430220	\$5.30
				\$5.30
PECO Energy				
Electricity	4/11-5/10/23 BocceCourts	51023BC	01406360	\$38.04
Electricity	4/18-5/17/23 Administration	51723ADM	01406360	\$1,984.42
Electricity	4/18-5/17/23 PW Garage	51723GAR	01406360	\$367.37
Electricity	4/18-5/17/23 PublicWorks	51723PW	01406360	\$118.27
Electricity	4/18-5/17/23 Schoolhouse	51723SCH	01406360	\$48.85
Electricity	4/18-5/17/23 Shoemaker	51723SHOE	01406360	\$60.56
				\$2,617.51
Quadient Finance USA				
Postage	04/23&05/23 Postage/Fee	51023	01401215	\$1,003.00
				\$1,003.00
Standard Insurance Company				
Life Insurance	06/23 Life & LTD Insurance	51523	01484158	\$2,005.85
Reimbursable-Medical	06/23 Life & LTD Insurance	51523	01491482	\$199.60
Disability Insurance-LT	06/23 Life & LTD Insurance	51523	01484153	\$1,935.36
				\$4,140.81
TXR Global Technology Services				
Business License	Overpymt-2023BusinessRegistration	51823	01321300	\$153.98
				\$153.98
Verizon				
Telephone	5/22-6/21/23 POTS	52123	01401320	\$49.90
Telephone	5/9-6/8/23 POTS	5823	01401320	\$152.81
				\$202.71
Verizon Business Services				
Telephone	04/23 PRI	72568490	01401320	\$512.18
				\$512.18
Verizon Wireless				
Telephone	5/26-6/25/23 Wireless	35766678	01401320	\$1,448.83
Contracted Services- System	5/26-6/25/23 Data	35766679	01407252	\$621.23
				\$2,070.06

Lower Providence Township

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PRE-PAID INVOICES FOR APPROVAL - BY FUND

6/8/2023

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Invoices Paid Between 05/11/2023 and 06/07/2023 Excluding Invoices Paid On 05/18/2023

Account Description	Invoice Description	Invoice #	Account #	Amount
WEX Bank				
Gasoline	05/23 GasCards	89693787	01406231	\$9,206.36
				\$9,206.36
				\$187,914.69

Lower Providence Township

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PRE-PAID INVOICES FOR APPROVAL - BY FUND

6/8/2023

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Invoices Paid Between 05/11/2023 and 06/07/2023 Excluding Invoices Paid On 05/18/2023

Account Description	Invoice Description	Invoice #	Account #	Amount
03 Fire/Emergency Services Fund				
Audubon Water Co.				
Hydrant Rental	4/18-5/16/23 Hydrants	51723HYD	03411384	\$4,200.00
				\$4,200.00
				\$4,200.00

Lower Providence Township

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PRE-PAID INVOICES FOR APPROVAL - BY FUND

6/8/2023

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Invoices Paid Between 05/11/2023 and 06/07/2023 Excluding Invoices Paid On 05/18/2023

Account Description	Invoice Description	Invoice #	Account #	Amount
30 CAPITAL PROJECTS FUND				
SEPA-UAS				
Minor Equipment	Replace Check#70337 - Drone	509631D	30411705	\$9,013.00
				\$9,013.00
				\$9,013.00

Lower Providence Township
PRE-PAID INVOICES FOR APPROVAL - BY FUND

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Invoices Paid Between 05/11/2023 and 06/07/2023 Excluding Invoices Paid On 05/18/2023

Account Description	Invoice Description	Invoice #	Account #	Amount
31 PARKS & RECREATION OPERATING				
ET&T Distributors Inc.				
Operating Supplies	EaglevillePark-ReplacementGrills	20796	31454220	\$1,303.18
				\$1,303.18
EVE NEIDER				
Contracted Services	Reimbursement-Clearances	52323	31458450	\$38.25
				\$38.25
Firebird Theatre				
Program Cost	Firebird Theatre - 4/17-5/22/2023	2423	31451280	\$3,510.00
				\$3,510.00
Fun Fieldz, LLC				
Bus Trips/Events	July 2023 CampEvent-Deposit	52423	31453284	\$100.00
Bus Trips/Events	July 2023 CampEvent-Deposit	52423	31460284	\$100.00
				\$200.00
Kenneth Bean				
Fall Fest Contributions	Refund-Fall Fest Cancelled	05012023	31387001	\$50.00
				\$50.00
MCEMS				
Contracted Services	CampCounselors-CPR Class	51823	31453450	\$225.00
				\$225.00
Romero Roofing & Siding				
Independence Day Contributions	2022 Fall Fest Cancelled	05012023	31387000	\$100.00
				\$100.00
Swank Motion Pictures, Inc.				
Movie in the Park Expenses	MovieInThePark-Licenses	51223	31451255	\$960.00
				\$960.00
				\$6,386.43

Lower Providence Township

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PRE-PAID INVOICES FOR APPROVAL - BY FUND

6/8/2023

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Invoices Paid Between 05/11/2023 and 06/07/2023 Excluding Invoices Paid On 05/18/2023

Account Description	Invoice Description	Invoice #	Account #	Amount
35 LIQUID FUELS FUND				
PECO Energy				
Street Lighting	05/23 StreetLights	52523SL	35434361	\$2,497.32
Repair & Maintenance Services	05/23 TrafficLights	53023TL	35433370	\$472.25
				\$2,969.57
				\$2,969.57

Lower Providence Township

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PRE-PAID INVOICES FOR APPROVAL - BY FUND

6/8/2023

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Invoices Paid Between 05/11/2023 and 06/07/2023 Excluding Invoices Paid On 05/18/2023

Account Description	Invoice Description	Invoice #	Account #	Amount
55 SELF INSURANCE FUND				
Delaware Valley Ins. Trust				
Medical Insurance Benefit	06/23 Health Insurance	24984	55488196	\$4,845.35
				\$4,845.35
				\$4,845.35

Lower Providence Township

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PRE-PAID INVOICES FOR APPROVAL - BY FUND

6/8/2023

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Invoices Paid Between 05/11/2023 and 06/07/2023 Excluding Invoices Paid On 05/18/2023

Account Description	Invoice Description	Invoice #	Account #	Amount
92 ESCROW FUND				
900 Adams Avenue, LLC				
900 Adams Ave	Escrow Release	05012023	92284141	\$255.33
				\$255.33
Horizon Services				
Horizon Svcs-900 Adams LD1102	Escrow Release	05012023	92282104	\$267.12
				\$267.12
Jacquelyn D Arcy				
MontCo Harley Davidson	Escrow Release-Valley Forge HD	05012023	92283511	\$5,480.40
				\$5,480.40
				\$6,002.85

Lower Providence Township

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PRE-PAID INVOICES FOR APPROVAL - BY FUND

6/8/2023

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Invoices Paid Between 05/11/2023 and 06/07/2023 Excluding Invoices Paid On 05/18/2023

Account Description	Invoice Description	Invoice #	Account #	Amount
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Grand Total : **\$221,331.89**

Voucher List

Lower Providence Township

05/31/2023

Voucher			Voucher Description			Date Entered	No Trans	Status	Ctrl Total	Actual Total	Operator		
Trans ID	F-Year	Per	Entered	Ledger	Ledger Description	Transaction Notes			Op	Amount	Indep	Status	
GL230527			Loan Interest Expense			05/31/2023	6	B	\$0.00	\$0.00	Rich		
811292	2023	5	05/25/2023	20100001	Cash-TD Bank	2015 Note /			C	\$42.45	No	V	
811289	2023	5	05/25/2023	20100001	Cash-TD Bank	2008 Note A & B /			C	\$802.17	No	V	
811291	2023	5	05/25/2023	20472182	2015 Loan Interest	2015 Note /			D	\$42.45	No	V	
811290	2023	5	05/25/2023	20472409	2013 Loan A Interest	2008 Note A & B /			D	\$802.17	No	V	
811293	2023	5	05/25/2023	21100001	Cash-TD Bank	2014 Note A /			C	\$388.12	No	V	
811294	2023	5	05/25/2023	21472181	2014 Loan Interest	2014 Note A /			D	\$388.12	No	V	

Financial Unit		Sum of NonIndependent	
20	Debt Service Fund	C	\$844.62
20	Debt Service Fund	D	\$844.62
21	Liquid Fuels Funded Loans	C	\$388.12
21	Liquid Fuels Funded Loans	D	\$388.12

Voucher List

Lower Providence Township

05/19/2023

Voucher				Voucher Description		Date Entered	No Trans	Status	Ctrl Total	Actual Total	Operator		
Trans ID	F-Year	Per	Entered	Ledger	Ledger Description	Transaction Notes		Op	Amount	Indep	Status		
GL230518				JC CC payment		05/19/2023	4	U	\$0.00	\$0.00	slaw		
810734	2023	5	05/19/2023	01100001	Cash-TD Bank	JC CC payment /		C	\$391.41	No	V		
810731	2023	5	05/19/2023	01430220	Operating Supplies	Gloves / Amazon		D	\$184.55	No	V		
810733	2023	5	05/19/2023	01430375	Truck/Vehicle/Equip Repairs	Air tire bead tool / Amazon		D	\$85.99	No	V		
810732	2023	5	05/19/2023	01430375	Truck/Vehicle/Equip Repairs	Utility tire air expander / Amazon		D	\$120.87	No	V		

Financial Unit		Sum of NonIndependent	
01	General Fund	C	\$391.41
01	General Fund	D	\$391.41

Voucher List

05/22/2023

Lower Providence Township

Voucher			Voucher Description		Date Entered	No Trans	Status	Ctrl Total	Actual Total	Operator		
Trans ID	F-Year	Per	Entered	Ledger	Ledger Description	Transaction Notes			Op	Amount	Indep	Status
GL230522					JD CC payment	05/22/2023	22	U	\$0.00	\$0.00	slaw	
810782	2023	5	05/19/2023	01100001	Cash-TD Bank	JD CC payment /			C	\$141.56	No	V
810763	2023	5	05/19/2023	01401210	Office Supplies	Lens Cleaners / Amazon			D	\$4.98	No	V
810765	2023	5	05/19/2023	01401210	Office Supplies	Batteries / Amazon			D	\$36.98	No	V
810768	2023	5	05/19/2023	01401210	Office Supplies	Flower cut outs / Amazon			D	\$9.98	No	V
810771	2023	5	05/19/2023	01401210	Office Supplies	Card holders / Amazon			D	\$8.96	No	V
810776	2023	5	05/19/2023	01401210	Office Supplies	Calculator ribbon / Amazon			D	\$7.95	No	V
810780	2023	5	05/19/2023	01401210	Office Supplies	Shamrocks / Amazon			D	\$22.72	No	V
810762	2023	5	05/19/2023	01463450	Contracted Services	Easel-Business Dev / Amazon			D	\$19.99	No	V
810781	2023	5	05/19/2023	01480000	Miscellaneous	Annual CC fee / TD Bank			D	\$30.00	No	V
810783	2023	5	05/19/2023	31100001	Cash-TD Bank	JD CC payment /			C	\$3,607.70	No	V
810773	2023	5	05/19/2023	31451249	Independence Day	Glow necklaces/wands / Flashing Blinking Lights			D	\$896.18	No	V
810777	2023	5	05/19/2023	31451256	Easter Egg Hunt Expenses	Dry clean-Bunny suit/tablecloth / Nina s Cleaners			D	\$39.50	No	V
810770	2023	5	05/19/2023	31451285	Movie Tickets	Movie tickets / Regal			D	\$460.00	No	V
810764	2023	5	05/19/2023	31453248	Camp Perkiomy Supplies	Zippered pouches / Amazon			D	\$41.30	No	V
810766	2023	5	05/19/2023	31454220	Operating Supplies	Aluminum signs / Signarama			D	\$417.85	No	V
810767	2023	5	05/19/2023	31454220	Operating Supplies	Mutt mitts / Mutt Mitts			D	\$919.89	No	V
810775	2023	5	05/19/2023	31454220	Operating Supplies	Signs-Tennis/Pickleball Courts / Signarama			D	\$141.95	No	V
810778	2023	5	05/19/2023	31458248	Supplies	Fingerprints/FBI clearance / IndentoGoCenter			D	\$25.25	No	V
810769	2023	5	05/19/2023	31458284	Bus Trips/Events	Puppet show / Crazy Ballon Delivery			D	\$435.00	No	V
810772	2023	5	05/19/2023	31460284	Bus Trips/Events	Camp trip / Reading Public Museum			D	\$50.00	No	V
810779	2023	5	05/19/2023	31491485	Reimbursable Expense	Pizza-Senior games / Via Veneto Pizza			D	\$120.21	No	V
810774	2023	5	05/19/2023	31491485	Reimbursable Expense	Senior games food / BJ's			D	\$60.57	No	V

Financial Unit		Sum of NonIndependent	
01	General Fund	C	\$141.56
01	General Fund	D	\$141.56
31	Parks & Recreation Operating	C	\$3,607.70
31	Parks & Recreation Operating	D	\$3,607.70

Voucher			Voucher Description			Date Entered	No Trans	Status	Ctrl Total	Actual Total	Operator		
Trans ID	F-Year	Per	Entered	Ledger	Ledger Description	Transaction Notes			Op	Amount	Indep	Status	
GL230515			WH CC Payment			05/19/2023	2	U	\$0.00	\$0.00	slaw		
810725	2023	5	05/19/2023	01100001	Cash-TD Bank	WH CC Payment /			C	\$426.64	No	V	
810724	2023	5	05/19/2023	01410705	Minor Equipment	Repairs/Tune up 2 bikes / Bikesport			D	\$426.64	No	V	

Financial Unit		Sum of NonIndependent	
01	General Fund	C	\$426.64
01	General Fund	D	\$426.64

Voucher List

Lower Providence Township

05/19/2023

Voucher			Voucher Description			Date Entered	No Trans	Status	Ctrl Total	Actual Total	Operator		
Trans ID	F-Year	Per	Entered	Ledger	Ledger Description	Transaction Notes			Op	Amount	Indep	Status	
GL230510			MJ CC payment			05/19/2023	11	U	\$0.00	\$0.00	slaw		
810702	2023	5	05/19/2023	01100001	Cash-TD Bank	MJ CC payment /			C	\$1,751.76	No	V	
810700	2023	5	05/19/2023	01401210	Office Supplies	Memory cards / Amazon			D	\$37.18	No	V	
810699	2023	5	05/19/2023	01401460	Meetings-Conferences-Training	MB-HRE Training / Hilton Garden Inn			D	\$259.74	No	V	
810698	2023	5	05/19/2023	01407250	Maintenance & Support	Annual fee-Schedule Anywhere / Timeclock plus			D	\$1,080.00	No	V	
810701	2023	5	05/19/2023	01410242	Operating Supplies	Coffee maker / Amazon			D	\$109.00	No	V	
810697	2023	5	05/19/2023	01410242	Operating Supplies	Poster frame / Amazon			D	\$30.64	No	V	
810696	2023	5	05/19/2023	01410242	Operating Supplies	Community Policing / Zwahlens Ice Cream			D	\$76.00	No	V	
810694	2023	5	05/19/2023	01410242	Operating Supplies	Noteful app / Apple			D	\$5.29	No	V	
810693	2023	5	05/19/2023	01410242	Operating Supplies	Return Medicine Ball / Amazon			C	\$25.23	No	V	
810692	2023	5	05/19/2023	01410242	Operating Supplies	Medicine Ball / Amazon			D	\$37.99	No	V	
810695	2023	5	05/19/2023	01410705	Minor Equipment	Bike rack / Amazon			D	\$141.15	No	V	

Financial Unit		Sum of NonIndependent	
01	General Fund	C	\$1,776.99
01	General Fund	D	\$1,776.99

Voucher List

Lower Providence Township

05/19/2023

Voucher			Voucher Description			Date Entered	No Trans	Status	Ctrl Total	Actual Total	Operator		
Trans ID	F-Year	Per	Entered	Ledger	Ledger Description	Transaction Notes			Op	Amount	Indep	Status	
GL230513			RL CC payment			05/19/2023	4	U	\$0.00	\$0.00	slaw		
810716	2023	5	05/19/2023	01100001	Cash-TD Bank	RL CC Payment /			C	\$245.14	No	V	
810714	2023	5	05/19/2023	01401460	Meetings-Conferences-Training	Replenish account / EZPass			D	\$35.00	No	V	
810713	2023	5	05/19/2023	01401460	Meetings-Conferences-Training	GFOA Conference / Hershey Lodge			D	\$194.25	No	V	
810715	2023	5	05/19/2023	01407250	Maintenance & Support	Acrobat pro / Adobe			D	\$15.89	No	V	

Financial Unit		Sum of NonIndependent	
01	General Fund	C	\$245.14
01	General Fund	D	\$245.14

Voucher List

Lower Providence Township

05/19/2023

Voucher			Voucher Description			Date Entered	No Trans	Status	Ctrl Total	Actual Total	Operator		
Trans ID	F-Year	Per	Entered	Ledger	Ledger Description	Transaction Notes			Op	Amount	Indep	Status	
GL230511			EM CC payment			05/19/2023	5	U	\$0.00	\$0.00	slaw		
810707	2023	5	05/19/2023	01100001	Cash-TD Bank	EM CC payment /			C	\$1,080.12	No	V	
810705	2023	5	05/19/2023	01401460	Meetings-Conferences-Training	4/2023 PSATS Conference / Hotel Hershey			D	\$777.00	No	V	
810704	2023	5	05/19/2023	01401460	Meetings-Conferences-Training	GVF Annual Meeting / EB-GVF Meeting			D	\$49.87	No	V	
810703	2023	5	05/19/2023	01407250	Maintenance & Support	Acrobat Pro / Adobe			D	\$21.19	No	V	
810706	2023	5	05/19/2023	01407453	Contracted Services-AV	Zoom Standard Pro Monthly / Zoom			D	\$232.06	No	V	

Financial Unit		Sum of NonIndependent	
01	General Fund	C	\$1,080.12
01	General Fund	D	\$1,080.12

Voucher List

Lower Providence Township

05/19/2023

Voucher			Voucher Description		Date Entered	No Trans	Status	Ctrl Total	Actual Total	Operator		
Trans ID	F-Year	Per	Entered	Ledger	Ledger Description	Transaction Notes			Op	Amount	Indep	Status
GL230517			KM CC payment		05/19/2023	2	U	\$0.00	\$0.00	slaw		
810729	2023	5	05/19/2023	01401450	Contracted Services	CDL annual checks / FMCSA D&A Clearinghouse			D	\$25.00	No	V
810730	2023	5	05/19/2023	01100001	Cash-TD Bank	KM CC payment /			C	\$25.00	No	V

Financial Unit		Sum of NonIndependent	
01	General Fund	C	\$25.00
01	General Fund	D	\$25.00

Voucher List

Lower Providence Township

05/19/2023

Voucher			Voucher Description			Date Entered	No Trans	Status	Ctrl Total	Actual Total	Operator		
Trans ID	F-Year	Per	Entered	Ledger	Ledger Description	Transaction Notes			Op	Amount	Indep	Status	
GL230512			MM CC payment			05/19/2023	5	U	\$0.00	\$0.00	slaw		
810712	2023	5	05/19/2023	01100001	Cash-TD Bank	MM CC Payment /			C	\$123.08	No	V	
810708	2023	5	05/19/2023	01463450	Contracted Services	Business Dev Meet/Greet / Bravo Bagel			D	\$71.52	No	V	
810711	2023	5	05/19/2023	01480000	Miscellaneous	Annual fee / TD Bank			D	\$30.00	No	V	
810710	2023	5	05/19/2023	01480000	Miscellaneous	Property search/record plan / Montco Rec of Deeds			D	\$10.78	No	V	
810709	2023	5	05/19/2023	01480000	Miscellaneous	Property search/record plan / Montco Rec of Deeds			D	\$10.78	No	V	

Financial Unit		Sum of NonIndependent	
01	General Fund	C	\$123.08
01	General Fund	D	\$123.08

Voucher List

Lower Providence Township

05/22/2023

Voucher			Voucher Description			Date Entered	No Trans	Status	Ctrl Total	Actual Total	Operator		
Trans ID	F-Year	Per	Entered	Ledger	Ledger Description	Transaction Notes			Op	Amount	Indep	Status	
GL230521			MR CC payment			05/22/2023	7	B	\$0.00	\$0.00	slaw		
810760	2023	5	05/19/2023	01100001	Cash-TD Bank	MR CC payment /			C	\$232.74	No	V	
810757	2023	5	05/19/2023	01407220	Equipment & Supplies	Credit correction from last month / Amazon			C	\$20.70	No	V	
810758	2023	5	05/19/2023	01409250	Building Maintenance	Lock/shelving Shoemaker / Home Depot			D	\$173.48	No	V	
810755	2023	5	05/19/2023	01463450	Contracted Services	Easel-Business Dev / Amazon			D	\$79.96	No	V	
810761	2023	5	05/19/2023	03100001	Cash-TD Bank	MR CC payment /			C	\$128.18	No	V	
810756	2023	5	05/19/2023	03411220	Operation Supplies	Refreshments-Host class / Dunkin			D	\$32.18	No	V	
810759	2023	5	05/19/2023	03411238	Clothing & Uniforms	Uniform shirts / Frank Jones Sporting Goods			D	\$96.00	No	V	

Financial Unit		Sum of NonIndependent	
01	General Fund	C	\$253.44
01	General Fund	D	\$253.44
03	Fire/Emergency Services Fund	C	\$128.18
03	Fire/Emergency Services Fund	D	\$128.18

Voucher List

Lower Providence Township

05/19/2023

Voucher			Voucher Description			Date Entered	No Trans	Status	Ctrl Total	Actual Total	Operator		
Trans ID	F-Year	Per	Entered	Ledger	Ledger Description	Transaction Notes			Op	Amount	Indep	Status	
GL230516			NU CC Payment			05/19/2023	3	B	\$0.00	\$0.00	slaw		
810728	2023	5	05/19/2023	01100001	Cash-TD Bank	NU CC Payment /			C	\$95.06	No	V	
810727	2023	5	05/19/2023	01410480	Reimbursed Expenses	Portfolio / Amazon			D	\$85.70	No	V	
810726	2023	5	05/19/2023	01410480	Reimbursed Expenses	Office Supplies / Amazon			D	\$9.36	No	V	

Financial Unit		Sum of NonIndependent	
01	General Fund	C	\$95.06
01	General Fund	D	\$95.06

Voucher List

Lower Providence Township

05/19/2023

Voucher			Voucher Description			Date Entered	No Trans	Status	Ctrl Total	Actual Total	Operator		
Trans ID	F-Year	Per	Entered	Ledger	Ledger Description	Transaction Notes			Op	Amount	Indep	Status	
GL230514			DW CC payment			05/19/2023	7	U	\$0.00	\$0.00	slaw		
810723	2023	5	05/19/2023	01100001	Cash-TD Bank	DW CC Payment /			C	\$2,103.50	No	V	
810718	2023	5	05/19/2023	01401420	Dues-Subscriptions-Memberships	Memorial Donation-Gallagher / Brandywine SPCA			D	\$50.00	No	V	
810721	2023	5	05/19/2023	01401460	Meetings-Conferences-Training	PSATS Conference-CC / Hotel Hershey			D	\$555.00	No	V	
810720	2023	5	05/19/2023	01401460	Meetings-Conferences-Training	PSATS Conference-JD / Hotel Hershey			D	\$832.50	No	V	
810719	2023	5	05/19/2023	01401460	Meetings-Conferences-Training	PSATS Conference-GN / Hotel Hershey			D	\$555.00	No	V	
810717	2023	5	05/19/2023	01463450	Contracted Services	Business Dev Meet/Greet / Valerio Coffee Roasters			D	\$81.00	No	V	
810722	2023	5	05/19/2023	01480000	Miscellaneous	Annual Fee / TD Bank CC			D	\$30.00	No	V	

Financial Unit		Sum of NonIndependent	
01	General Fund	C	\$2,103.50
01	General Fund	D	\$2,103.50

Lower Providence Township
WARRANT LIST FOR APPROVAL - BY FUND

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6/8/2023

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Invoices To Be Paid 06/15/2023

Account Description	Invoice Description	Check Date	Check #	Amount
01 GENERAL FUND				
21st Century Media - Philly				
Advertising	5/25/23 ZHB Meeting	6/15/2023	70511	\$1,145.04
				\$1,145.04
Advance Auto Parts				
Truck/Vehicle/Equip Repairs	66-30 Starter	6/15/2023	70512	\$156.51
Truck/Vehicle/Equip Repairs	MowerFilters	6/15/2023	70512	\$129.25
				\$285.76
Allen Rubber Co. Inc.				
Truck/Vehicle/Equip Repairs	PD Stock Tires	6/15/2023	70513	\$540.00
Truck/Vehicle/Equip Repairs	66-09 Tires	6/15/2023	70513	\$540.00
				\$1,080.00
Applied Computer Solutions				
Maintenance & Support	06/23 Axient Online Backup	6/15/2023	70514	\$1,602.00
Maintenance & Support	05/23 Research/Updates	6/15/2023	70514	\$1,200.00
Maintenance & Support	06/23 Intermedia Office 365	6/15/2023	70514	\$712.50
Maintenance & Support	06/23 Cloud SEP	6/15/2023	70514	\$422.00
Maintenance & Support	06/23 Intermedia Email Hosting	6/15/2023	70514	\$1,680.25
				\$5,616.75
AppliedVideoTechnology				
Contracted Services-AV ZHB	5/25/23 ZHB Meeting	6/15/2023	2256	\$275.00
Equipment & Supplies	Microphone Repair	6/15/2023	2256	\$95.00
Contracted Services-AV	6/1/23 BOS Meeting	6/15/2023	2256	\$695.00
				\$1,065.00
Bergeys, Inc.				
Truck/Vehicle/Equip Repairs	66-04 DoorSwitch	6/15/2023	70515	\$46.00
				\$46.00
Bowman Consulting Group Ltd.				
Engineering Services	04/23 Ridge/Germantown Realign	6/15/2023	70516	\$97.50
Engineering Services	04/23 CU-23-01 960 RittenhouseRd	6/15/2023	70516	\$97.50
Engineering Services	04/23 Sidewalk/TrailConnections	6/15/2023	70516	\$725.00
				\$920.00
Class C Solutions Group/MSc				
Truck/Vehicle/Equip Repairs	EpoxyDrillBits	6/15/2023	2257	\$565.16
Truck/Vehicle/Equip Repairs	GoJo HandCleaner	6/15/2023	2257	\$59.52
				\$624.68
Code Inspections Inc.				
Contracted Services-Inspectors	05/23 Inspections	6/15/2023	70518	\$10,110.75
				\$10,110.75

Lower Providence Township
WARRANT LIST FOR APPROVAL - BY FUND
Invoices To Be Paid 06/15/2023

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Account Description	Invoice Description	Check Date	Check #	Amount
CollegevilleDoltBest-Wehrungs				
Building Maintenance	BugSpray/Traps	6/15/2023	70519	\$19.97
				\$19.97
Dan Moore Tree & Landscape Svc				
Tree maintenance	Drop 5 AshTrees Yerkes/Fairhill OS	6/15/2023	70520	\$2,400.00
Tree maintenance	Remove Dead AshTree-CrossKeysRd	6/15/2023	70520	\$700.00
				\$3,100.00
Davis General Auto/TruckRepair				
Truck/Vehicle/Equip Repairs	66-04 Emission	6/15/2023	2258	\$51.00
Truck/Vehicle/Equip Repairs	66-18 Emission	6/15/2023	2258	\$51.00
Truck/Vehicle/Equip Repairs	66-05 Emission	6/15/2023	2258	\$25.00
				\$127.00
Del-Val International Trucks				
Truck/Vehicle/Equip Repairs	66-14 BrakePadSet	6/15/2023	70521	\$149.47
Truck/Vehicle/Equip Repairs	66-48 BrakeChamber	6/15/2023	70521	\$448.83
				\$598.30
Don DeWanes Garage				
Truck/Vehicle/Equip Repairs	66-30 Vehicle Tow	6/15/2023	70522	\$125.00
				\$125.00
Eckert Seamans Cherin & Mellot				
Legal Services-Labor	4/23 Fees	6/15/2023	70523	\$4,850.00
				\$4,850.00
Ferguson Enterprises LLC				
Building Maintenance	Admin-NewFaucet	6/15/2023	70524	\$228.48
				\$228.48
Franklin Maps				
Postage	Summer 2023 Newsletter	6/15/2023	70525	\$2,095.00
				\$2,095.00
Home Depot				
Small tools/Minor Equipment	HammerDrill/Battery	6/15/2023	70527	\$578.97
Small tools/Minor Equipment	Return-HammerDrill/ProtectionPlan	6/15/2023	70527	(\$326.00)
Small tools/Minor Equipment	HammerDrill/ProtectionPlan	6/15/2023	70527	\$326.00
Operating Supplies	Chisels/BullPoint	6/15/2023	70527	\$58.83
Operating Supplies	InletShovels	6/15/2023	70527	\$69.96
Operating Supplies	BrineBldg-Supplies	6/15/2023	70527	\$54.65
Operating Supplies	Return-Outlets	6/15/2023	70527	(\$26.48)
Building Maintenance	Admin-FrontDoorMat	6/15/2023	70527	\$69.97
Operating Supplies	Supplies	6/15/2023	70528	\$48.15
Building Maintenance	BrineBldg-Outlets	6/15/2023	70528	\$28.80
				\$882.85

Lower Providence Township
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Invoices To Be Paid 06/15/2023

Account Description	Invoice Description	Check Date	Check #	Amount
ImperialDade				
Janitorial Supplies	Liners/Tissues/Mop	6/15/2023	70529	\$458.88
				\$458.88
Iron Mountain Records Mgmt				
Contracted Services--Records	06/23 Storage	6/15/2023	2259	\$1,541.54
				\$1,541.54
Kenco Hydraulics, Inc.				
Truck/Vehicle/Equip Repairs	66-34 PowerSteeringHose	6/15/2023	70532	\$124.12
				\$124.12
Kurek, Tim				
Professional Services-Reporter	5/25/23 ZHB Meeting	6/15/2023	70533	\$340.00
				\$340.00
McDonald Uniform Company				
Clothing & Uniforms	ZW Uniforms	6/15/2023	70535	\$125.07
				\$125.07
Miller Turetsky Rule&McLennan				
Legal Services-ZHB	03/23 Z-23-02 LP Fire	6/15/2023	70536	\$246.50
Legal Services-ZHB	03/23 Z-23-04 DFD	6/15/2023	70536	\$696.00
Legal Services-ZHB	03/23 Z-23-03 LIDL	6/15/2023	70536	\$580.00
Legal Services-ZHB	03/23 Z-23-05 LPT	6/15/2023	70536	\$623.50
Legal Services-ZHB	04/23 Z-23-06 Andres	6/15/2023	70536	\$696.00
Legal Services-ZHB	04/23 Z-23-09 Burns	6/15/2023	70536	\$261.00
Legal Services-ZHB	04/23 Z-23-08 Greet	6/15/2023	70536	\$217.50
Legal Services-ZHB	04/23 Z-22-05 MJ Builders	6/15/2023	70536	\$527.00
Legal Services-ZHB	04/23 Z-23-07 ElectricalHome	6/15/2023	70536	\$203.00
Legal Services-ZHB	04/23 Z-23-01 ProvidenceBuilders	6/15/2023	70536	\$145.00
Legal Services-ZHB	03/23 Z-22-05 MJ Builders	6/15/2023	70537	\$102.00
Legal Services-ZHB	05/23 Z-23-04 DFD	6/15/2023	70537	\$116.00
Legal Services-ZHB	05/23 Z-23-03 LIDL	6/15/2023	70537	\$87.00
Legal Services-ZHB	05/23 Z-23-05 LPT	6/15/2023	70537	\$72.50
				\$4,573.00
Moles Flower & Gift Shop				
Dues-Subscriptions-Memberships	MemorialDay Wreath	6/15/2023	70538	\$159.95
				\$159.95
My Junna LLC				
Reimbursed Expenses	SSL Software	6/15/2023	70539	\$693.00
				\$693.00
NAPA Collegeville				
Truck/Vehicle/Equip Repairs	66-16 Wipers	6/15/2023	70540	\$38.36
Truck/Vehicle/Equip Repairs	66-16 Credit CoreBattery	6/15/2023	70540	(\$18.00)
Truck/Vehicle/Equip Repairs	66-05 Oil	6/15/2023	70540	\$65.88

Lower Providence Township
WARRANT LIST FOR APPROVAL - BY FUND

Invoices To Be Paid 06/15/2023

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Account Description	Invoice Description	Check Date	Check #	Amount
Truck/Vehicle/Equip Repairs	66-37/Stock AirFilters	6/15/2023	70540	\$87.65
Truck/Vehicle/Equip Repairs	66-50 BackUp Alarm	6/15/2023	70540	\$27.50
Truck/Vehicle/Equip Repairs	66-16 Battery	6/15/2023	70540	\$192.29
				\$393.68
Petroleum Traders Corporation				
Diesel Fuel	6/5/23 PublicWorks	6/15/2023	70541	\$661.84
Diesel Fuel	5/9/23 PublicWorks	6/15/2023	70541	\$601.83
Gasoline	5/16/23 Administration	6/15/2023	70541	\$2,606.44
Diesel Fuel	5/26/23 PublicWorks	6/15/2023	70541	\$796.72
				\$4,666.83
R&R Voice & Data Inc.				
Contracted Services- System	5/24/23 PhoneService	6/15/2023	70543	\$513.50
				\$513.50
Rubendall Auto Glass & Repair				
Truck/Vehicle/Equip Repairs	66-11 Windshield Installation	6/15/2023	70544	\$487.00
				\$487.00
Sands Ford of Red Hill				
Truck/Vehicle/Equip Repairs	66-14 Muffler Assembly	6/15/2023	70545	\$1,329.90
Truck/Vehicle/Equip Repairs	66-08 DoorLatch	6/15/2023	70545	\$67.19
Truck/Vehicle/Equip Repairs	66-13 TuneUp	6/15/2023	70545	\$326.54
Truck/Vehicle/Equip Repairs	66-18 WasherCaps	6/15/2023	70545	\$13.86
Truck/Vehicle/Equip Repairs	Stock-TPMS Sensors	6/15/2023	70545	\$202.36
				\$1,939.85
Schank Printing				
Printing/Scanning	MM BusinessCards	6/15/2023	70546	\$96.56
Printing/Scanning	BM BusinessCards	6/15/2023	70546	\$96.54
Printing/Scanning	HA/KM/JD BusinessCards	6/15/2023	70546	\$240.00
Printing/Scanning	Regular/WindowEnvelopes	6/15/2023	70546	\$417.24
Printing/Scanning	PD RegularEnvelopes	6/15/2023	70546	\$209.00
Printing/Scanning	MN BusinessCards	6/15/2023	70546	\$80.00
				\$1,139.34
Shirt & Ink				
Clothing & Uniforms	MH Uniforms	6/15/2023	70547	\$145.38
				\$145.38
STAPLES				
Office Supplies	Labels/PaperClips/Misc	6/15/2023	70548	\$111.76
Office Supplies	Folders/Dividers/LaminatePouches	6/15/2023	70548	\$120.42
				\$232.18
Traisr LLC				
Maintenance & Support	04/23 GIS Software	6/15/2023	70549	\$2,210.00

Lower Providence Township
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Invoices To Be Paid 06/15/2023

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Account Description	Invoice Description	Check Date	Check #	Amount
				\$2,210.00
TriTech Forensics Inc.				
Operating Supplies	EvidenceProcessing	6/15/2023	70550	\$22.40
				\$22.40
Viking Termite & Pest Control				
Building Maintenance	5/09/23 PestControl	6/15/2023	70551	\$126.09
Building Maintenance	4/27/23 PestControl	6/15/2023	70551	\$126.09
				\$252.18
Welsh Services LLC				
Building Maintenance	BackFlow PreventionTesting	6/15/2023	70552	\$70.00
				\$70.00
West Norriton Express Car Wash				
Truck/Vehicle/Equip Repairs	04/23 CarWash	6/15/2023	70553	\$81.00
				\$81.00
Woodrow & Associates Inc.				
Engineering Services	05/23 GeneralMatters	6/15/2023	70554	\$825.09
Engineering Services	05/23 RogersRoad	6/15/2023	70554	\$345.10
MS4 Permit Requirements	05/23 MS4 AnnualReport	6/15/2023	70554	\$5,748.75
Engineering Services	05/23 105 CherryTreeBlvd	6/15/2023	70555	\$80.77
				\$6,999.71
YCG Inc.				
Operating Supplies	Calibrations-ElectronicSpeedometer	6/15/2023	70556	\$1,170.00
				\$1,170.00
				\$61,259.19

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Invoices To Be Paid 06/15/2023

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Account Description	Invoice Description	Check Date	Check #	Amount
03 Fire/Emergency Services Fund				
Lower Providence Twp. Fire Co.				
Staffing	2/1/23-4/30/23 Staffing	6/15/2023	70534	\$48,857.00
				\$48,857.00
				\$48,857.00

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Account Description	Invoice Description	Check Date	Check #	Amount
18 TRAFFIC IMPACT FEE FUND				
Bowman Consulting Group Ltd.				
Multimodal Grant Expenses	04/23 MultiModal	6/15/2023	337	\$3,064.78
Multimodal Grant Expenses	05/23 MultiModal	6/15/2023	337	\$1,507.61
				\$4,572.39
				\$4,572.39

Lower Providence Township
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Invoices To Be Paid 06/15/2023

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Account Description	Invoice Description	Check Date	Check #	Amount
31 PARKS & RECREATION OPERATING				
Brass Pocket				
Concerts in the Park	6/25/23 Concert In The Park	6/15/2023	70517	\$1,500.00
				\$1,500.00
CollegevilleDoltBest-Wehrungs				
Operating Supplies	GirlScoutProject-Mulch	6/15/2023	70519	\$32.99
Operating Supplies	Mulch	6/15/2023	70519	\$65.98
Operating Supplies	Keys	6/15/2023	70519	\$5.98
Operating Supplies	EaglevillePark/Admin-Mulch	6/15/2023	70519	\$98.97
Operating Supplies	Shoemaker-Mulch	6/15/2023	70519	\$98.97
				\$302.89
Green Ridge Landscaping Inc.				
Contracted Services-Mowing	05/23 Mowing	6/15/2023	70526	\$12,815.00
				\$12,815.00
Home Depot				
Operating Supplies	Administration-Plants	6/15/2023	70527	\$153.62
Operating Supplies	WeedKillers	6/15/2023	70527	\$109.88
Operating Supplies	Stakes for Signs	6/15/2023	70528	\$26.94
				\$290.44
Kate Lynch				
Program Cost	6/3/23 ARC BabysittingCourse	6/15/2023	70531	\$696.00
				\$696.00
Port A Bowl Restroom Co.				
Reimbursable Expense	5/26-6/22/23 GabrielsField	6/15/2023	70542	\$111.36
				\$111.36
				\$15,715.69

Lower Providence Township
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Invoices To Be Paid 06/15/2023

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Account Description	Invoice Description	Check Date	Check #	Amount
33 PARKS & RECREATION CAPITAL				
John Deere Company				
Minor Equipment	JohnDeere WoodsMower	6/15/2023	70530	\$10,794.75
				\$10,794.75
				\$10,794.75

Lower Providence Township
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Account Description	Invoice Description	Check Date	Check #	Amount
35 LIQUID FUELS FUND				
Armour & Sons Electric				
Repair & Maintenance Services	4/3/23 TL@Egypt/Park/Pawlings	6/15/2023	5918	\$300.00
Repair & Maintenance Services	4/5/23 TL@Level/Ridge	6/15/2023	5918	\$1,225.26
				\$1,525.26
Charles Higgins & Sons Inc.				
Street Lighting	5/19/23 SL@LPT Library	6/15/2023	5919	\$98.00
				\$98.00
Highway Materials, Inc.				
Highway Supplies	Blacktop Inlets	6/15/2023	5920	\$59.17
				\$59.17
McAvoy Brick				
Highway Supplies	InletRepair-Brick	6/15/2023	5921	\$630.00
Highway Supplies	InletRepair-Brick	6/15/2023	5921	\$315.00
				\$945.00
Rahns Construction Material Co				
Highway Supplies	InletTops	6/15/2023	5922	\$584.64
Highway Supplies	Farmhouse-InletTops	6/15/2023	5922	\$427.00
Highway Supplies	InletTops-RoadProjects	6/15/2023	5922	\$1,169.28
				\$2,180.92
				\$4,808.35

Lower Providence Township
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Invoices To Be Paid 06/15/2023

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Account Description	Invoice Description	Check Date	Check #	Amount
92 ESCROW FUND				
21st Century Media - Philly				
Due from Developers	5/25/23 ZHB Ad-ElectricalHome	6/15/2023	70511	\$167.80
				\$167.80
Bowman Consulting Group Ltd.				
Due from Developers	04/23 HTC-3150 RidgePk	6/15/2023	70516	\$97.50
Due from Developers	04/23 DelValProp-1433PawlingsRd	6/15/2023	70516	\$1,915.00
Due from Developers	04/23 Westrum-3838RidgePk	6/15/2023	70516	\$937.50
Due from Developers	04/23 AudubonSquare5	6/15/2023	70516	\$1,495.00
Due from Developers	04/23 TidalWaveAuto	6/15/2023	70516	\$585.00
				\$5,030.00
Woodrow & Associates Inc.				
Due from Developers	05/23 TidalWaveAuto	6/15/2023	70554	\$630.63
Due from Developers	05/23 Westrum-3838 RidgePike	6/15/2023	70554	\$508.75
Due from Developers	05/23 Branca-ChurchRoad	6/15/2023	70554	\$187.50
Due from Developers	05/23 EvansburgWinery	6/15/2023	70554	\$644.52
Due from Developers	05/23 WhitetailRidge	6/15/2023	70554	\$680.22
Due from Developers	05/23 Moscairello@Crosskeys	6/15/2023	70554	\$160.00
Due from Developers	05/23 1103 GoshawkCircle	6/15/2023	70554	\$157.77
Due from Developers	05/23 2005 KestralCircle-Pool	6/15/2023	70555	\$133.75
Due from Developers	05/23 35 EvansburgRoad	6/15/2023	70555	\$53.75
Due from Developers	05/23 3780 StellaWay-Pool	6/15/2023	70555	\$53.75
				\$3,210.64
				\$8,408.44

Lower Providence Township
WARRANT LIST FOR APPROVAL - BY FUND
Invoices To Be Paid 06/15/2023

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Account Description	Invoice Description	Check Date	Check #	Amount
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Grand Total : \$154,415.81

**Lower Providence Township
May 2023 Bank Reconciliation Report**

Bank Balances
(Balance Shown On Bank Statement As of 5/31/2023)


Book Cash Balances
(Bank Balance Less Outstanding Check, Plus Deposited In Transfer, Misc. Bank Adj., Etc.)

Township Funds

Month-end Balances		Month-end Balances	
Consolidated Account - TD Bank	\$ 10,036,843.33	General Fund G/L - Fund 01	\$ 6,428,811.92
Cash Drawers / Petty Cash	\$ 730.93	Emergency/Fire Service Fund G/L - Fund 03	\$ 735,031.32
American Rescue Plan Account - TD Bank / TD C.D.'s	\$ 2,783,915.16	Library Fund G/L - Fund 04	\$ 1,057.50
Payroll Account - TD Bank	\$ 275,389.96	Highway Improvement Fund G/L - Fund 18	\$ 2,213,379.58
Highway Improvement Account - TD Bank	\$ 1,188,531.64	Municipal Complex Fund G/L - Fund 19	\$ 1,010,154.09
Post Retirement Medical Account - TD Ameritrade	\$ 1,461,209.62	Debt Service G/L - Fund 20	\$ 480,204.09
Police Evidence Account - TD Bank	\$ 2,651.85	Liquid Fuels Loan Fund G/L - Fund 21	\$ 98,831.62
Escrow Master Account - TD Bank	\$ 1,369,241.80	Capital Fund G/L - Fund 30	\$ 586,456.69
General Account - WSFS Bank	\$ 265,153.48	Park and Rec Operating Fund G/L - Fund 31	\$ 656,463.03
Consolidated Account - PLGIT CLASS	\$ 167,514.80	Park and Rec Capital Fund G/L - Fund 33	\$ 356,637.91
Consolidated Account - PLGIT RESERVE	\$ 39,584.51	Liquid Fuels G/L - Fund 35	\$ 884,799.80
State Highway Aid Account - TD Bank	\$ 884,799.80	Tree Fund G/L - Fund 40	\$ (3,197.02)
		Sidewalk Fund G/L - Fund 41	\$ 99,603.45
		Stormwater Fund G/L - Fund 42	\$ 305,841.62
		West End Capital Fund G/L - Fund 43	\$ 154,205.19
		American Rescue Plan Act (ARPA) Fund - Fund 44	\$ 2,772,008.16
		OPEB Fund G/L - Fund 55	\$ 1,511,166.80
		Escrow Fund G/L - Fund 92	\$ 307,162.07
Outstanding Checks	\$ (60,553.06)		
Deposits In Trans.	\$ 183,597.18		
Bank Adjustment	\$ 6.82		

Total Township Funds \$ 18,598,617.82

Total Township Funds \$ 18,598,617.82

Prepare By:  Date 6-5-23

Reviewed by: 

Date 6/7/23

Lower Providence Township
Cash Flow Report
Cash: Year (2023) Period (5)

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Ledger ID	Ledger Description	Beg Balance	MTD Debits	MTD Credits	Ending Balance
<u>(01) GENERAL FUND</u>					
01-100-001	Cash-TD Bank	\$3,405,368.02	\$3,690,796.54	(\$1,146,466.15)	\$5,949,698.41
01-105-000	Cash-Payroll Checking Account	\$5,985.83	\$534,127.25	(\$533,748.16)	\$6,364.92
01-106-001	Cash - WSFS	\$264,707.98	\$445.50	\$0.00	\$265,153.48
01-107-000	Cash-PLGIT General Fund	\$166,830.09	\$684.71	\$0.00	\$167,514.80
01-107-001	Cash-PLGIT I/Class	\$39,183.84	\$165.54	\$0.00	\$39,349.38
01-110-000	Petty Cash Fund-Administration	\$150.00	\$0.00	\$0.00	\$150.00
01-110-010	Petty Cash Fund-Police	\$160.00	\$0.00	\$0.00	\$160.00
01-113-000	Cash-Register Drawers	\$395.93	\$0.00	\$0.00	\$395.93
01-113-001	Cash-Register Drawer-Police	\$25.00	\$0.00	\$0.00	\$25.00
(01) GENERAL FUND TOTAL:		\$3,882,806.69	\$4,226,219.54	(\$1,680,214.31)	\$6,428,811.92
<u>(03) Fire/Emergency Services Fund</u>					
03-100-001	Cash-TD Bank	\$116,419.52	\$640,772.82	(\$22,161.02)	\$735,031.32
(03) Fire/Emergency Services Fund TOTAL:		\$116,419.52	\$640,772.82	(\$22,161.02)	\$735,031.32
<u>(04) LIBRARY FUND</u>					
04-100-001	Cash-TD Bank	\$60,086.93	\$424,865.66	(\$483,895.09)	\$1,057.50
(04) LIBRARY FUND TOTAL:		\$60,086.93	\$424,865.66	(\$483,895.09)	\$1,057.50
<u>(05) Emergency Services Fund</u>					
05-100-001	Cash - TD Bank	\$24,023.04	\$0.00	(\$24,023.04)	\$0.00
(05) Emergency Services Fund TOTAL:		\$24,023.04	\$0.00	(\$24,023.04)	\$0.00
<u>(18) TRAFFIC IMPACT FEE FUND</u>					
18-100-001	Cash-TD Bank	\$1,163,343.40	\$2,173.49	(\$1,470.00)	\$1,164,046.89
18-112-801	StJames-Traffic Signal Improve	\$1,974.28	\$3.70	\$0.00	\$1,977.98
18-112-802	Anderko-In lieu rd improve	\$25,430.74	\$47.70	\$0.00	\$25,478.44
18-115-001	ALD-MultiModal	\$1,019,963.16	\$1,913.11	\$0.00	\$1,021,876.27
(18) TRAFFIC IMPACT FEE FUND TOTAL:		\$2,210,711.58	\$4,138.00	(\$1,470.00)	\$2,213,379.58
<u>(19) Municipal Complex Fund</u>					
19-100-001	Cash - TD Bank	\$1,008,467.64	\$1,686.45	\$0.00	\$1,010,154.09
(19) Municipal Complex Fund TOTAL:		\$1,008,467.64	\$1,686.45	\$0.00	\$1,010,154.09
<u>(20) DEBT SERVICE FUND</u>					
20-100-001	Cash-TD Bank	\$140,369.31	\$340,694.23	(\$859.45)	\$480,204.09
(20) DEBT SERVICE FUND TOTAL:		\$140,369.31	\$340,694.23	(\$859.45)	\$480,204.09
<u>(21) LIQUID FUELS FUNDED LOANS</u>					
21-100-001	Cash-TD Bank	\$99,219.74	\$0.00	(\$388.12)	\$98,831.62

Lower Providence Township
Cash Flow Report
Cash: Year (2023) Period (5)

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Ledger ID	Ledger Description	Beg Balance	MTD Debits	MTD Credits	Ending Balance
(21) LIQUID FUELS FUNDED LOANS TOTAL:		\$99,219.74	\$0.00	(\$388.12)	\$98,831.62
<u>(30) CAPITAL PROJECTS FUND</u>					
30-100-001	Cash-TD Bank	\$562,147.04	\$121,898.74	(\$97,795.74)	\$586,250.04
30-107-001	PLGIT I/Class	\$206.65	\$0.00	\$0.00	\$206.65
(30) CAPITAL PROJECTS FUND TOTAL:		\$562,353.69	\$121,898.74	(\$97,795.74)	\$586,456.69
<u>(31) PARKS & RECREATION OPERATING</u>					
31-100-001	Cash-TD Bank	\$392,661.48	\$316,651.67	(\$52,850.12)	\$656,463.03
(31) PARKS & RECREATION OPERATING TOTAL:		\$392,661.48	\$316,651.67	(\$52,850.12)	\$656,463.03
<u>(33) PARKS & RECREATION CAPITAL</u>					
33-100-001	Cash-TD Bank	\$385,488.44	\$595.41	(\$29,445.94)	\$356,637.91
(33) PARKS & RECREATION CAPITAL TOTAL:		\$385,488.44	\$595.41	(\$29,445.94)	\$356,637.91
<u>(35) LIQUID FUELS FUND</u>					
35-100-001	Cash-TD Bank	\$887,141.29	\$1,728.22	(\$4,069.71)	\$884,799.80
(35) LIQUID FUELS FUND TOTAL:		\$887,141.29	\$1,728.22	(\$4,069.71)	\$884,799.80
<u>(40) TREE FUND</u>					
40-100-001	Cash-TD Bank	(\$3,225.50)	\$0.00	\$0.00	(\$3,225.50)
40-107-001	PLGIT I/Class	\$28.48	\$0.00	\$0.00	\$28.48
(40) TREE FUND TOTAL:		(\$3,197.02)	\$0.00	\$0.00	(\$3,197.02)
<u>(41) SIDEWALK FUND</u>					
41-100-001	Cash-TD Bank	\$99,437.16	\$166.29	\$0.00	\$99,603.45
(41) SIDEWALK FUND TOTAL:		\$99,437.16	\$166.29	\$0.00	\$99,603.45
<u>(42) STORMWATER FUND</u>					
42-100-001	Cash-TD Bank	\$305,331.02	\$510.60	\$0.00	\$305,841.62
(42) STORMWATER FUND TOTAL:		\$305,331.02	\$510.60	\$0.00	\$305,841.62
<u>(43) WEST END CAPITAL IMPROVEMENT</u>					
43-100-001	Cash - TD Bank	\$153,947.74	\$257.45	\$0.00	\$154,205.19
(43) WEST END CAPITAL IMPROVEMENT TOTAL:		\$153,947.74	\$257.45	\$0.00	\$154,205.19
<u>(44) American Rescue Plan</u>					
44-108-500	Cash-TD Bank	\$2,775,091.96	\$8,823.20	(\$11,907.00)	\$2,772,008.16
(44) American Rescue Plan TOTAL:		\$2,775,091.96	\$8,823.20	(\$11,907.00)	\$2,772,008.16

Lower Providence Township

Cash Flow Report

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Ledger ID	Ledger Description	Beg Balance	MTD Debits	MTD Credits	Ending Balance
(55) SELF INSURANCE FUND					
55-100-001	Cash-TD Bank	\$54,719.13	\$83.40	(\$4,845.35)	\$49,957.18
55-120-001	TD Ameritrade	\$1,475,527.16	\$0.00	(\$14,317.54)	\$1,461,209.62
(55) SELF INSURANCE FUND TOTAL:		\$1,530,246.29	\$83.40	(\$19,162.89)	\$1,511,166.80
(92) ESCROW FUND					
92-100-001	Cash-TD Bank	(\$15,770.85)	\$21,339.43	(\$20,967.47)	(\$15,398.89)
92-107-001	TD Bank-Police Evidence	\$2,646.68	\$5.17	\$0.00	\$2,651.85
92-111-608	Audubon Land Development	\$102.31	\$0.14	\$0.00	\$102.45
92-111-807	American Real Estate Group	\$2,096.14	\$3.93	\$0.00	\$2,100.07
92-112-005	Methacton SD_Arrowhead	\$104.65	\$0.20	\$0.00	\$104.85
92-112-006	Salter-3130 Ridge Pike	\$129.86	\$0.24	\$0.00	\$130.10
92-112-102	AmerRE-LD1101-950 Rittenhouse	\$6,026.86	\$11.30	\$0.00	\$6,038.16
92-112-105	JVJD LLC-3931/33 Yerkes	\$163.79	\$0.31	\$0.00	\$164.10
92-112-107	Montco EOC-Archives	\$1,220.60	\$2.29	\$0.00	\$1,222.89
92-112-108	Branca-420 Church Rd	\$4,451.93	\$8.35	\$0.00	\$4,460.28
92-112-109	JVJD-15/42 Meadow Rd	\$1,955.49	\$3.67	\$0.00	\$1,959.16
92-112-206	Brightview-400 N Park Ave	\$6,183.55	\$11.62	\$0.00	\$6,195.17
92-112-207	Whitetail Ridge-2711 Woodland	\$151.74	\$0.29	\$0.00	\$152.03
92-112-208	SHJ-Tidal Wave-2619 Ridge	\$6,389.04	\$7.66	(\$3,256.43)	\$3,140.27
92-112-209	Pats Select-711 S Trooper Rd	\$2,729.73	\$5.13	\$0.00	\$2,734.86
92-112-210	ALD Square 5 Amended	\$13,842.11	\$26.40	(\$327.75)	\$13,540.76
92-112-211	1045 Hildebidle S-22-09	\$1,822.40	\$3.41	\$0.00	\$1,825.81
92-112-212	Family Service-3125 Ridge Pike	\$451.34	\$0.84	\$0.00	\$452.18
92-112-221	Pats Select Grill	\$656.45	\$1.23	\$0.00	\$657.68
92-112-231	Commerce Pursuit Capital	\$3,152.05	\$6.10	(\$396.50)	\$2,761.65
92-112-302	Mikelin - 112 Summit	(\$253.62)	\$253.62	\$0.00	\$0.00
92-112-303	BMR-2600 Eisenhower	\$253.62	\$0.00	(\$253.62)	\$0.00
92-112-307	Deluca Bros - Brant Park	\$1,845.57	\$3.30	\$0.00	\$1,848.87
92-112-308	Deluca Bros - Brant Park	\$3,879.81	\$6.94	\$0.00	\$3,886.75
92-112-311	1433 Pawling Road	\$6,197.05	\$11.76	(\$1,241.87)	\$4,966.94
92-112-312	Encompass Health	\$3,002.22	\$5.63	(\$388.50)	\$2,619.35
92-112-313	HTC Associates	\$2,501.08	\$4.69	(\$111.00)	\$2,394.77
92-112-314	ALD - Town Center	\$0.00	\$6,003.33	\$0.00	\$6,003.33
92-112-315	St. Gabes	\$0.00	\$4,002.22	\$0.00	\$4,002.22
92-112-504	Stoneridge-Manor@Brynwood	\$979.97	\$1.84	\$0.00	\$981.81
92-112-505	Dunkin Donuts-Avinashi	\$71.99	\$0.14	\$0.00	\$72.13
92-112-509	HTC-3819 Landis Mill Rd	\$316.67	\$0.59	\$0.00	\$317.26
92-112-708	306 Level Road LLC	\$1,617.36	\$3.04	\$0.00	\$1,620.40
92-112-801	Montco-EOC Expansion	\$49.10	\$0.09	\$0.00	\$49.19
92-112-802	Moscariello-Crosskeys	\$2,053.67	\$3.85	(\$53.75)	\$2,003.77
92-114-001	Arrowhead Elementary-LOC	\$50,622.66	\$94.95	\$0.00	\$50,717.61
92-114-002	JVJD, LLC - 3831/33 Yerkes	\$60,710.71	\$113.87	\$0.00	\$60,824.58
92-114-221	CAB Phase 1 Escrow	\$36,273.10	\$68.04	\$0.00	\$36,341.14
92-114-302	Yanek-1000 Adams-sidewalk	\$22,094.87	\$41.44	\$0.00	\$22,136.31
92-114-909	Blat-Evansburg Winery	\$0.00	\$231.25	(\$231.25)	\$0.00

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Ledger ID	Ledger Description	Beg Balance	MTD Debits	MTD Credits	Ending Balance
92-114-910	Eagleville Hospital	\$40,763.83	\$76.46	\$0.00	\$40,840.29
92-115-006	Montco Coroners-Bus Shelter	\$20,234.15	\$37.95	\$0.00	\$20,272.10
92-115-201	Mascaro-Contract	\$10,115.62	\$18.97	\$0.00	\$10,134.59
92-116-001	LP Presbyterian Church	\$186.92	\$0.39	(\$55.50)	\$131.81
92-116-002	Evansburg Winery	\$232.23	\$0.44	(\$231.25)	\$1.42
(92) ESCROW FUND TOTAL:		\$302,254.45	\$32,422.51	(\$27,514.89)	\$307,162.07
Total for all Funds:		\$14,932,860.95	\$6,121,514.19	(\$2,455,757.32)	\$18,598,617.82

Lower Providence Township
Multi Year Cash Flow Report
CashYTD: Year (2023) Period (5)

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Ledger ID	Ledger Description	2023 YTD	2022 YTD	2021 YTD	2020 YTD
<u>(01) GENERAL FUND</u>					
01-100-001	Cash-TD Bank	\$5,949,698.41	\$6,806,068.45	\$6,011,562.75	\$5,656,136.43
01-105-000	Cash-Payroll Checking Account	\$6,364.92	\$83,434.51	\$54,699.95	\$13,962.38
01-106-001	Cash - WSFS	\$265,153.48	\$263,402.91	\$263,165.95	\$262,712.64
01-107-000	Cash-PLGIT General Fund	\$167,514.80	\$162,183.49	\$151,903.24	\$140,216.27
01-107-001	Cash-PLGIT I/Class	\$39,349.38	\$38,045.93	\$38,010.51	\$37,928.52
01-108-500	Cash-ARPA	\$0.00	\$1,407,804.55	\$0.00	\$0.00
01-110-000	Petty Cash Fund-Administration	\$150.00	\$150.00	\$150.00	\$150.00
01-110-010	Petty Cash Fund-Police	\$160.00	\$160.00	\$160.00	\$160.00
01-111-005	Shannondell	\$0.00	\$0.00	\$341,200.92	\$233,389.70
01-111-006	Quest Diagnostics	\$0.00	\$0.00	\$0.00	\$7,755.96
01-113-000	Cash-Register Drawers	\$395.93	\$395.93	\$395.93	\$395.93
01-113-001	Cash-Register Drawer-Police	\$25.00	\$25.00	\$25.00	\$25.00
(01) GENERAL FUND TOTAL:		\$6,428,811.92	\$8,761,670.77	\$6,861,274.25	\$6,352,832.83
<u>(03) Fire/Emergency Services Fund</u>					
03-100-001	Cash-TD Bank	\$735,031.32	\$444,498.62	\$405,667.33	\$354,097.39
(03) Fire/Emergency Services Fund TOTAL:		\$735,031.32	\$444,498.62	\$405,667.33	\$354,097.39
<u>(04) LIBRARY FUND</u>					
04-100-001	Cash-TD Bank	\$1,057.50	\$1,009.24	\$10,356.91	\$20,114.16
(04) LIBRARY FUND TOTAL:		\$1,057.50	\$1,009.24	\$10,356.91	\$20,114.16
<u>(05) Emergency Services Fund</u>					
05-100-001	Cash - TD Bank	\$0.00	\$122,520.25	\$0.00	\$0.00
(05) Emergency Services Fund TOTAL:		\$0.00	\$122,520.25	\$0.00	\$0.00
<u>(18) TRAFFIC IMPACT FEE FUND</u>					
18-100-001	Cash-TD Bank	\$1,164,046.89	\$1,106,578.35	\$891,002.35	\$850,322.62
18-112-801	StJames-Traffic Signal Improve	\$1,977.98	\$2,211.93	\$5,025.50	\$5,017.44
18-112-802	Anderko-In lieu rd improve	\$25,478.44	\$25,142.83	\$25,130.26	\$25,089.96
18-115-001	ALD-MultiModal	\$1,021,876.27	\$1,221,831.98	\$1,688,731.14	\$2,151,456.19
(18) TRAFFIC IMPACT FEE FUND TOTAL:		\$2,213,379.58	\$2,355,765.09	\$2,609,889.25	\$3,031,886.21
<u>(19) Municipal Complex Fund</u>					
19-100-001	Cash - TD Bank	\$1,010,154.09	\$0.00	\$0.00	\$0.00
(19) Municipal Complex Fund TOTAL:		\$1,010,154.09	\$0.00	\$0.00	\$0.00
<u>(20) DEBT SERVICE FUND</u>					
20-100-001	Cash-TD Bank	\$480,204.09	\$390,995.92	\$398,338.98	\$203,812.60
(20) DEBT SERVICE FUND TOTAL:		\$480,204.09	\$390,995.92	\$398,338.98	\$203,812.60

Lower Providence Township
Multi Year Cash Flow Report
CashYTD: Year (2023) Period (5)

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Ledger ID	Ledger Description	2023 YTD	2022 YTD	2021 YTD	2020 YTD
<u>(21) LIQUID FUELS FUNDED LOANS</u>					
21-100-001	Cash-TD Bank	\$98,831.62	\$175,208.75	\$174,653.67	\$173,289.44
	(21) LIQUID FUELS FUNDED LOANS TOTAL:	\$98,831.62	\$175,208.75	\$174,653.67	\$173,289.44
<u>(30) CAPITAL PROJECTS FUND</u>					
30-100-001	Cash-TD Bank	\$586,250.04	\$214,907.32	(\$38,380.61)	\$412,173.01
30-107-001	PLGIT I/Class	\$206.65	\$18.98	\$18.98	\$18.95
	(30) CAPITAL PROJECTS FUND TOTAL:	\$586,456.69	\$214,926.30	(\$38,361.63)	\$412,191.96
<u>(31) PARKS & RECREATION OPERATING</u>					
31-100-001	Cash-TD Bank	\$656,463.03	\$518,510.00	\$289,706.62	\$179,462.93
	(31) PARKS & RECREATION OPERATING TOTAL:	\$656,463.03	\$518,510.00	\$289,706.62	\$179,462.93
<u>(33) PARKS & RECREATION CAPITAL</u>					
33-100-001	Cash-TD Bank	\$356,637.91	\$414,551.96	\$401,482.73	\$360,143.74
	(33) PARKS & RECREATION CAPITAL TOTAL:	\$356,637.91	\$414,551.96	\$401,482.73	\$360,143.74
<u>(35) LIQUID FUELS FUND</u>					
35-100-001	Cash-TD Bank	\$884,799.80	\$737,966.79	\$769,563.26	\$754,670.92
	(35) LIQUID FUELS FUND TOTAL:	\$884,799.80	\$737,966.79	\$769,563.26	\$754,670.92
<u>(39) UNRESTRICTED CAPITAL FUND</u>					
39-100-001	Cash-TD Bank	\$0.00	\$40,215.16	\$66,275.33	\$24,170.31
39-107-001	PLGIT I/Class	\$0.00	\$187.67	\$187.67	\$187.26
	(39) UNRESTRICTED CAPITAL FUND TOTAL:	\$0.00	\$40,402.83	\$66,463.00	\$24,357.57
<u>(40) TREE FUND</u>					
40-100-001	Cash-TD Bank	(\$3,225.50)	\$35,455.13	\$80,294.15	\$105,292.18
40-107-001	PLGIT I/Class	\$28.48	\$28.48	\$28.48	\$28.43
	(40) TREE FUND TOTAL:	(\$3,197.02)	\$35,483.61	\$80,322.63	\$105,320.61
<u>(41) SIDEWALK FUND</u>					
41-100-001	Cash-TD Bank	\$99,603.45	\$98,124.38	\$76,019.34	\$61,202.76
	(41) SIDEWALK FUND TOTAL:	\$99,603.45	\$98,124.38	\$76,019.34	\$61,202.76
<u>(42) STORMWATER FUND</u>					
42-100-001	Cash-TD Bank	\$305,841.62	\$17,657.55	\$17,638.31	\$17,605.40
	(42) STORMWATER FUND TOTAL:	\$305,841.62	\$17,657.55	\$17,638.31	\$17,605.40
<u>(43) WEST END CAPITAL IMPROVEMENT</u>					

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Ledger ID	Ledger Description	2023 YTD	2022 YTD	2021 YTD	2020 YTD
43-100-001	Cash - TD Bank	\$154,205.19	\$151,915.31	\$151,749.81	\$151,466.62
	(43) WEST END CAPITAL IMPROVEMENT TOTAL:	\$154,205.19	\$151,915.31	\$151,749.81	\$151,466.62
<u>(44) American Rescue Plan</u>					
44-108-500	Cash-TD Bank	\$2,772,008.16	\$0.00	\$0.00	\$0.00
	(44) American Rescue Plan TOTAL:	\$2,772,008.16	\$0.00	\$0.00	\$0.00
<u>(55) SELF INSURANCE FUND</u>					
55-100-001	Cash-TD Bank	\$49,957.18	\$17,703.45	\$33,973.54	\$33,464.94
55-120-001	TD Ameritrade	\$1,461,209.62	\$1,578,185.93	\$1,724,887.76	\$1,373,125.10
	(55) SELF INSURANCE FUND TOTAL:	\$1,511,166.80	\$1,595,889.38	\$1,758,861.30	\$1,406,590.04
<u>(92) ESCROW FUND</u>					
92-100-001	Cash-TD Bank	(\$15,398.89)	(\$9,232.20)	(\$6,498.25)	(\$44,332.52)
92-107-001	TD Bank-Police Evidence	\$2,651.85	\$175.71	\$0.00	\$0.00
92-111-508	Commerce Bank	\$0.00	\$14,260.27	\$14,253.14	\$14,230.28
92-111-519	Stephen J. Shanahan	\$0.00	\$4,510.86	\$4,508.61	\$4,501.38
92-111-608	Audubon Land Development	\$102.45	\$4,114.04	\$9,969.73	\$9,957.58
92-111-807	American Real Estate Group	\$2,100.07	\$2,072.41	\$2,071.37	\$2,068.05
92-111-901	Chicago Title Insurance Co	\$0.00	\$2,675.95	\$2,674.96	\$2,671.71
92-112-003	DFD Properties	\$0.00	\$0.00	\$0.00	\$133.12
92-112-004	St James-sidewalk	\$0.00	\$0.00	\$0.00	\$10,005.73
92-112-005	Methacton SD_Arrowhead	\$104.85	\$4,615.87	\$5,060.49	\$11.67
92-112-006	Salter-3130 Ridge Pike	\$130.10	\$128.39	\$720.81	\$0.00
92-112-007	Eagleville Elementary	\$0.00	\$830.91	\$830.50	\$0.00
92-112-008	Cugnini-2825 Egypt Rd	\$0.00	\$0.00	\$2,144.39	\$0.00
92-112-102	AmerRE-LD1101-950 Rittenhouse	\$6,038.16	\$5,958.64	\$5,955.64	\$5,946.09
92-112-105	JVJD LLC-3931/33 Yerkes	\$164.10	\$242.31	\$525.08	\$0.00
92-112-106	Montco-EOC Coroner Bldg	\$0.00	\$0.00	\$1,912.32	\$0.00
92-112-107	Montco EOC-Archives	\$1,222.89	\$1,225.07	\$4,970.54	\$0.00
92-112-108	Branca-420 Church Rd	\$4,460.28	\$15,846.48	\$27,459.52	\$0.00
92-112-109	JVJD-15/42 Meadow Rd	\$1,959.16	\$2,643.76	\$0.00	\$0.00
92-112-201	Mikelen-214 Collegeville	\$0.00	\$392.67	\$392.50	\$391.87
92-112-205	Sherry-342 Arcola Rd	\$0.00	\$50.02	\$0.00	\$0.00
92-112-206	Brightview-400 N Park Ave	\$6,195.17	\$6,893.92	\$0.00	\$0.00
92-112-207	Whitetail Ridge-2711 Woodland	\$152.03	\$0.00	\$0.00	\$0.00
92-112-208	SHJ-Tidal Wave-2619 Ridge	\$3,140.27	\$0.00	\$0.00	\$0.00
92-112-209	Pats Select-711 S Trooper Rd	\$2,734.86	\$0.00	\$0.00	\$0.00
92-112-210	ALD Square 5 Amended	\$13,540.76	\$0.00	\$0.00	\$0.00
92-112-211	1045 Hildebidle S-22-09	\$1,825.81	\$0.00	\$0.00	\$0.00
92-112-212	Family Service-3125 Ridge Pike	\$452.18	\$0.00	\$0.00	\$0.00
92-112-221	Pats Select Grill	\$657.68	\$0.00	\$0.00	\$0.00
92-112-231	Commerce Pursuit Capital	\$2,761.65	\$0.00	\$0.00	\$0.00
92-112-302	Mikelin - 112 Summit	\$0.00	\$0.00	\$3,211.22	\$3,206.07
92-112-303	BMR-2600 Eisenhower	\$0.00	\$251.19	\$251.06	\$250.66

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Ledger ID	Ledger Description	2023 YTD	2022 YTD	2021 YTD	2020 YTD
92-112-307	Deluca Bros - Brant Park	\$1,848.87	\$1,827.67	\$1,826.75	\$1,823.82
92-112-308	Deluca Bros - Brant Park	\$3,886.75	\$3,842.16	\$3,840.24	\$3,834.08
92-112-311	1433 Pawling Road	\$4,966.94	\$0.00	\$0.00	\$0.00
92-112-312	Encompass Health	\$2,619.35	\$0.00	\$0.00	\$0.00
92-112-313	HTC Associates	\$2,394.77	\$0.00	\$0.00	\$0.00
92-112-314	ALD - Town Center	\$6,003.33	\$0.00	\$0.00	\$0.00
92-112-315	St. Gabes	\$4,002.22	\$0.00	\$0.00	\$0.00
92-112-404	Kimco-Ridge Pk Plaza	\$0.00	\$8,356.69	\$8,352.51	\$8,339.11
92-112-504	Stoneridge-Manor@Brynwood	\$981.81	\$968.88	\$968.39	\$966.84
92-112-505	Dunkin Donuts-Avinashi	\$72.13	\$71.18	\$71.14	\$71.03
92-112-509	HTC-3819 Landis Mill Rd	\$317.26	\$313.08	\$2,225.02	\$2,273.87
92-112-603	Stoneridge-Crts@Brynwood	\$0.00	\$3.02	\$3.02	\$3.01
92-112-604	HTC-3837 Landis Mill Rd	\$0.00	\$436.22	\$436.01	\$435.31
92-112-605	Classic Coachwork-3949 Ridge	\$0.00	\$0.43	\$0.43	\$156.29
92-112-606	Mikelen - 222 Collegeville Rd	\$0.00	\$682.81	\$682.47	\$681.38
92-112-607	GM Leader Corp-Prov Place	\$0.00	\$74.13	\$74.10	\$73.98
92-112-707	Gambone-2711 Woodland	\$0.00	\$0.00	\$0.00	\$2,307.68
92-112-708	306 Level Road LLC	\$1,620.40	\$1,599.05	\$1,598.25	\$1,595.69
92-112-711	St James Episcopal	\$0.00	\$12.03	\$321.89	\$2,113.01
92-112-712	Metropolitan Vet	\$0.00	\$1,999.94	\$1,998.94	\$1,995.73
92-112-714	Marino Holdings-3531 Arcola	\$0.00	\$5.27	\$5.27	\$5.26
92-112-801	Montco-EOC Expansion	\$49.19	\$48.54	\$98.50	\$98.35
92-112-802	Moscariello-Crosskeys	\$2,003.77	\$2,777.56	\$1,338.77	\$266.49
92-112-809	Montgomery County Prison	\$0.00	\$4,836.05	\$4,833.63	\$4,825.88
92-112-811	DeLuca-35 Evansburg	\$0.00	\$0.18	\$0.18	\$0.18
92-112-812	ASB-3829 Yerkes	\$0.00	\$265.37	\$265.23	\$264.81
92-112-813	Liberty Comm-805 N Park	\$0.00	\$1.53	\$1.53	\$365.49
92-112-814	HTC-28 Eagleville	\$0.00	\$12.85	\$12.85	\$12.83
92-112-816	Eagleville Hospital	\$0.00	\$1.42	\$1.42	\$1.41
92-112-901	Redners-Liquor License	\$0.00	\$654.87	\$654.54	\$653.49
92-112-902	Redners - PSA	\$0.00	\$0.00	\$0.00	\$729.79
92-112-903	St Andrews Church	\$0.00	\$0.00	\$2,651.78	\$2,647.53
92-112-904	Venezia-3880 Yerkes	\$0.00	\$860.01	\$859.58	\$858.20
92-114-001	Arrowhead Elementary-LOC	\$50,717.61	\$50,049.54	\$50,024.53	\$0.00
92-114-002	JVJD, LLC - 3831/33 Yerkes	\$60,824.58	\$60,023.38	\$59,993.37	\$0.00
92-114-221	CAB Phase 1 Escrow	\$36,341.14	\$0.00	\$0.00	\$0.00
92-114-302	Yanek-1000 Adams-sidewalk	\$22,136.31	\$21,844.72	\$21,833.80	\$21,798.79
92-114-304	Mikelen-112 Summit	\$0.00	\$0.00	\$31,655.64	\$31,604.87
92-114-606	Mikelen-222 Collegeville-Rowe	\$0.00	\$18,976.93	\$18,967.44	\$18,937.02
92-114-801	St James-Construction	\$0.00	\$0.00	\$20,837.91	\$20,804.49
92-114-909	Blat-Evansburg Winery	\$0.00	\$0.00	\$0.00	\$41,721.84
92-114-910	Eagleville Hospital	\$40,840.29	\$516,516.98	\$516,258.79	\$766,846.52
92-115-003	Kimco-Buffer Planting	\$0.00	\$0.00	\$0.00	\$7,534.05
92-115-004	Giovinco-1422 Lincoln Ave	\$0.00	\$0.00	\$0.00	\$1,001.66
92-115-005	Iroy-Earthmoving	\$0.00	\$0.00	\$0.00	\$10,008.39
92-115-006	Montco Coroners-Bus Shelter	\$20,272.10	\$20,005.07	\$0.00	\$0.00
92-115-201	Mascaro-Contract	\$10,134.59	\$10,001.10	\$0.00	\$0.00

Lower Providence Township
Multi Year Cash Flow Report
CashYTD: Year (2023) Period (5)

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Ledger ID	Ledger Description	2023 YTD	2022 YTD	2021 YTD	2020 YTD
92-116-001	LP Presbyterian Church	\$131.81	\$0.00	\$0.00	\$0.00
92-116-002	Evansburg Winery	\$1.42	\$0.00	\$0.00	\$0.00
(92) ESCROW FUND TOTAL:		\$307,162.07	\$784,724.93	\$833,107.55	\$966,699.86
Total for all Funds:		\$18,598,617.82	\$16,861,821.68	\$14,866,733.31	\$14,575,745.04

Lower Providence Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2023) Period (5)

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
01 General Fund						
Revenue						
REAL ESTATE TAXES						
01-301-100	Real Estate Taxes-Current	\$2,581,790.00	\$1,961,672.57	\$2,444,612.22	94.69%	\$137,177.78
01-301-200	RE Taxes-Prior year levy	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-301-400	Real Estate Taxes-Liened	\$20,000.00	\$3,896.34	\$16,471.94	82.36%	\$3,528.06
01-301-600	Real Estate Taxes-Interim	\$20,000.00	\$371.49	\$1,677.97	8.39%	\$18,322.03
	Subtotal	\$2,621,790.00	\$1,965,940.40	\$2,462,762.13	93.93%	\$159,027.87
LOCAL ENABLING TAXES						
01-310-030	Per Capita Taxes-Delinquent	\$2,000.00	\$152.00	\$963.55	48.18%	\$1,036.45
01-310-100	Real Estate Transfer Tax	\$700,000.00	\$34,729.27	\$163,777.72	23.40%	\$536,222.28
01-310-210	Earned Income Tax	\$6,650,000.00	\$1,339,634.34	\$3,279,027.74	49.31%	\$3,370,972.26
01-310-510	Local Services Tax	\$515,000.00	\$110,701.83	\$271,534.71	52.73%	\$243,465.29
01-310-610	Amusement Tax	\$25,000.00	\$2,662.53	\$3,274.35	13.10%	\$21,725.65
	Subtotal	\$7,892,000.00	\$1,487,879.97	\$3,718,578.07	47.12%	\$4,173,421.93
FEES & PERMITS						
01-321-300	Business License	\$48,000.00	\$8,043.06	\$28,309.08	58.98%	\$19,690.92
01-321-600	Professional Registrations	\$4,000.00	\$0.00	\$0.00	0.00%	\$4,000.00
01-321-800	Cable TV Franchise Fee	\$440,000.00	\$105,134.53	\$105,134.53	23.89%	\$334,865.47
01-321-910	Yard Sale Permits	\$600.00	\$70.00	\$155.00	25.83%	\$445.00
	Subtotal	\$492,600.00	\$113,247.59	\$133,598.61	27.12%	\$359,001.39
ROAD OPENING PERMIT						
01-322-820	Road Opening Permits	\$10,000.00	\$0.00	\$3,815.00	38.15%	\$6,185.00
	Subtotal	\$10,000.00	\$0.00	\$3,815.00	38.15%	\$6,185.00
FINES						
01-331-110	Vehicle Code Violations	\$50,000.00	\$4,671.29	\$18,932.31	37.86%	\$31,067.69
01-331-120	Ordinance Violations	\$25,000.00	\$2,618.65	\$9,105.88	36.42%	\$15,894.12
01-331-130	Alarm Monitoring Fee	\$15,000.00	\$1,600.00	\$3,550.00	23.67%	\$11,450.00
	Subtotal	\$90,000.00	\$8,889.94	\$31,588.19	35.10%	\$58,411.81
INTEREST						
01-341-000	Interest Earnings	\$35,000.00	\$11,336.80	\$38,966.64	111.33%	(\$3,966.64)
	Subtotal	\$35,000.00	\$11,336.80	\$38,966.64	111.33%	(\$3,966.64)
RENTS						
01-342-200	Rent	\$5,300.00	\$400.00	\$2,625.00	49.53%	\$2,675.00
	Subtotal	\$5,300.00	\$400.00	\$2,625.00	49.53%	\$2,675.00
FEDERAL GRANTS						
01-351-120	PublicAssistanceGrant-IdaFEMA	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-351-140	FFCRA Tax Credit	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
FEDERAL SHARED REVENUES						
01-352-530	American Rescue Plan Funds	\$0.00	\$0.00	\$0.00	0.00%	\$0.00

Lower Providence Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2023) Period (5)

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
Subtotal		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
STATE GRANTS						
01-354-060	State Grant-Recycling	\$45,000.00	\$0.00	\$72,151.04	160.34%	(\$27,151.04)
01-354-080	State Grant-DCED	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-354-081	Montco 2020 Sidewalk Grant	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-354-082	PLCB Grant	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-354-100	State Grant - PEMA	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-354-105	Bulletproof Vest Grant	\$3,000.00	\$0.00	\$0.00	0.00%	\$3,000.00
01-354-121	Hazard Mitigation Grant	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Subtotal		\$48,000.00	\$0.00	\$72,151.04	150.31%	(\$24,151.04)
STATE SHARED REVENUES						
01-355-010	Public Utility Realty Tax	\$9,000.00	\$0.00	\$0.00	0.00%	\$9,000.00
01-355-080	Beverage License	\$4,000.00	\$0.00	\$1,500.00	37.50%	\$2,500.00
01-355-120	Act 205 Pension Contribution	\$419,617.00	\$0.00	\$0.00	0.00%	\$419,617.00
Subtotal		\$432,617.00	\$0.00	\$1,500.00	0.35%	\$431,117.00
LOCAL GRANTS						
01-357-030	DVPLT Risk Control Grant	\$3,200.00	\$0.00	\$0.00	0.00%	\$3,200.00
Subtotal		\$3,200.00	\$0.00	\$0.00	0.00%	\$3,200.00
CHARGES FOR SERVICES						
01-361-300	Subdivison/Land Development	\$15,000.00	\$3,000.00	\$7,700.00	51.33%	\$7,300.00
01-361-330	Conditional Use	\$5,000.00	\$0.00	\$2,000.00	40.00%	\$3,000.00
01-361-340	Zoning Hearing Board Fees	\$28,000.00	\$6,600.00	\$19,100.00	68.21%	\$8,900.00
01-361-500	Maps & Publications	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-361-540	Right to Know Copies	\$0.00	\$0.00	\$0.50	0.00%	(\$0.50)
Subtotal		\$48,000.00	\$9,600.00	\$28,800.50	60.00%	\$19,199.50
INSPECTIONS						
01-362-100	Reimbursable Police Services	\$25,000.00	\$3,039.14	\$15,971.32	63.89%	\$9,028.68
01-362-105	Livescan Fees	\$2,000.00	\$83.40	\$873.88	43.69%	\$1,126.12
01-362-200	Fire Suppression System Permit	\$22,000.00	\$649.00	\$7,806.00	35.48%	\$14,194.00
01-362-410	Building Permits	\$290,000.00	\$10,789.89	\$73,605.60	25.38%	\$216,394.40
01-362-411	Zoning Permits	\$23,000.00	\$4,475.00	\$12,875.00	55.98%	\$10,125.00
01-362-420	Electrical Permits	\$110,000.00	\$5,587.00	\$31,062.00	28.24%	\$78,938.00
01-362-430	Plumbing Permits	\$70,000.00	\$2,350.00	\$15,679.00	22.40%	\$54,321.00
01-362-450	Use and Occupancy Permits	\$28,000.00	\$4,400.00	\$9,500.00	33.93%	\$18,500.00
01-362-460	Mechanical/HVAC Permits	\$100,000.00	\$3,280.05	\$26,864.23	26.86%	\$73,135.77
01-362-470	Accessibility Permits	\$14,000.00	\$0.00	\$4,092.66	29.23%	\$9,907.34
01-362-700	PA UCC	\$3,000.00	\$260.50	\$1,147.00	38.23%	\$1,853.00
Subtotal		\$687,000.00	\$34,913.98	\$199,476.69	29.04%	\$487,523.31
MISCELLANEOUS						
01-380-000	Miscellaneous Revenue	\$3,000.00	\$1,125.00	\$1,237.41	41.25%	\$1,762.59
01-380-005	Credit Card Convenience Fee	\$10,000.00	\$578.79	\$8,808.38	88.08%	\$1,191.62
01-380-010	Liened property fees	\$0.00	\$0.00	\$455.00	0.00%	(\$455.00)
01-380-100	Sale Of Scrap	\$200.00	\$0.00	\$77.60	38.80%	\$122.40
01-380-200	Proceeds From Insurance	\$20,000.00	\$8,276.00	\$33,798.81	168.99%	(\$13,798.81)
Subtotal		\$33,200.00	\$9,979.79	\$44,377.20	133.67%	(\$11,177.20)

Lower Providence Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2023) Period (5)

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
CONTRIBUTIONS & DONATIONS						
01-387-010	Donations - Police Dept	\$0.00	\$0.00	\$1,300.00	0.00%	(\$1,300.00)
	Subtotal	\$0.00	\$0.00	\$1,300.00	0.00%	(\$1,300.00)
INTERFUND TRANSFERS						
01-392-044	Transfer from ARPA Fund	\$75,000.00	\$0.00	\$0.00	0.00%	\$75,000.00
	Subtotal	\$75,000.00	\$0.00	\$0.00	0.00%	\$75,000.00
REIMBURSEMENT						
01-395-000	Refund of Prior Yr Expenditure	\$0.00	\$0.00	\$9,379.90	0.00%	(\$9,379.90)
01-395-002	Reimbursement-Police	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-395-003	Reimbursement-Health Insurance	\$61,912.00	\$5,773.71	\$29,722.47	48.01%	\$32,189.53
	Subtotal	\$61,912.00	\$5,773.71	\$39,102.37	63.16%	\$22,809.63
MISCELLANEOUS						
01-396-001	Medical-Emp Cost Sharing	\$66,300.00	\$5,365.00	\$26,625.00	40.16%	\$39,675.00
01-396-100	Reimbursement-Miscellaneous	\$0.00	\$24,484.75	\$100,930.46	0.00%	(\$100,930.46)
	Subtotal	\$66,300.00	\$29,849.75	\$127,555.46	192.39%	(\$61,255.46)
FUND BALANCE FORWARD						
01-399-101	Fund Balance Forward	\$455,652.00	\$0.00	\$0.00	0.00%	\$455,652.00
	Subtotal	\$455,652.00	\$0.00	\$0.00	0.00%	\$455,652.00
Total General Fund Revenues:		\$13,057,571.00	\$3,677,811.93	\$6,906,196.90	52.89%	\$6,151,374.10
<hr/>						
Total General Fund Revenues:		\$13,057,571.00	\$3,677,811.93	\$6,906,196.90		\$6,151,374.10
Total General Fund Expenditures:		\$13,057,571.00	\$782,477.28	\$4,557,287.74		\$8,500,283.26
Total General Fund Fund Balance:		\$0.00	\$2,895,334.65	\$2,348,909.16		(\$2,348,909.16)

Lower Providence Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2023) Period (5)

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
Expenditure						
LEGISLATIVE						
01-400-113	Compensation-Supervisors	\$20,625.00	\$1,718.75	\$8,593.75	41.67%	\$12,031.25
	Subtotal	\$20,625.00	\$1,718.75	\$8,593.75	41.67%	\$12,031.25
EXECUTIVE						
01-401-121	Salaries-Administration	\$546,481.00	\$33,693.25	\$153,420.43	28.07%	\$393,060.57
01-401-210	Office Supplies	\$15,000.00	\$360.93	\$7,820.90	52.14%	\$7,179.10
01-401-213	Furniture & Equipment	\$10,000.00	\$0.00	\$1,697.28	16.97%	\$8,302.72
01-401-215	Postage	\$10,000.00	\$3,096.74	\$7,824.90	78.25%	\$2,175.10
01-401-320	Telephone	\$30,180.00	\$2,858.44	\$13,120.91	43.48%	\$17,059.09
01-401-340	Advertising	\$16,000.00	\$1,145.04	\$6,329.82	39.56%	\$9,670.18
01-401-342	Printing/Scanning	\$5,000.00	\$1,139.34	\$1,756.43	35.13%	\$3,243.57
01-401-385	Equipment Rental	\$11,317.00	\$640.12	\$5,146.28	45.47%	\$6,170.72
01-401-420	Dues-Subscriptions-Memberships	\$15,000.00	\$384.95	\$13,557.76	90.39%	\$1,442.24
01-401-450	Contracted Services	\$47,000.00	\$144.10	\$935.95	1.99%	\$46,064.05
01-401-454	Contracted Services--Records	\$15,200.00	\$1,542.92	\$8,240.60	54.21%	\$6,959.40
01-401-460	Meetings-Conferences-Training	\$45,000.00	\$4,528.36	\$31,571.16	70.16%	\$13,428.84
01-401-470	Compensation-Minutes Secretary	\$1,000.00	\$170.66	\$582.22	58.22%	\$417.78
01-401-472	Codification of Ordinances	\$5,000.00	\$0.00	\$2,552.54	51.05%	\$2,447.46
	Subtotal	\$772,178.00	\$49,704.85	\$254,557.18	32.97%	\$517,620.82
FINANCE						
01-402-115	Compensation-Elected Auditor	\$30.00	\$0.00	\$20.00	66.67%	\$10.00
01-402-123	Salaries-Finance Department	\$203,982.00	\$13,910.69	\$93,443.41	45.81%	\$110,538.59
01-402-311	Accounting & Auditing Services	\$23,600.00	\$0.00	\$10,000.00	42.37%	\$13,600.00
01-402-453	Contracted Services-Payroll	\$25,000.00	\$1,420.12	\$8,468.91	33.88%	\$16,531.09
	Subtotal	\$252,612.00	\$15,330.81	\$111,932.32	44.31%	\$140,679.68
TAX COLLECTION						
01-403-114	Compensation-Tax Collector	\$26,500.00	\$0.00	\$25,263.00	95.33%	\$1,237.00
01-403-215	Postage	\$2,400.00	\$0.00	\$2,579.96	107.50%	(\$179.96)
01-403-342	Printing	\$1,500.00	\$0.00	\$1,500.00	100.00%	\$0.00
01-403-350	Insurance-Bonding	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-403-454	Contracted Services-EIT/LST	\$88,812.00	\$16,528.07	\$39,857.15	44.88%	\$48,954.85
01-403-455	Reimb-MSD Amusement Tax	\$12,000.00	\$0.00	\$0.00	0.00%	\$12,000.00
	Subtotal	\$131,212.00	\$16,528.07	\$69,200.11	52.74%	\$62,011.89
LEGAL						
01-404-314	Legal Services-ZHB	\$25,000.00	\$4,573.00	\$7,526.50	30.11%	\$17,473.50
01-404-315	Legal Services-General	\$200,000.00	\$0.00	\$40,392.78	20.20%	\$159,607.22
01-404-316	Legal Services-Labor	\$25,000.00	\$4,850.00	\$9,275.00	37.10%	\$15,725.00
01-404-471	Professional Services-Reporter	\$5,000.00	\$340.00	\$2,055.00	41.10%	\$2,945.00
	Subtotal	\$255,000.00	\$9,763.00	\$59,249.28	23.24%	\$195,750.72
ENERGY						
01-406-231	Gasoline	\$154,000.00	\$11,812.80	\$54,150.36	35.16%	\$99,849.64
01-406-232	Diesel Fuel	\$37,500.00	\$1,398.55	\$11,109.91	29.63%	\$26,390.09
01-406-360	Electricity	\$37,608.00	\$2,617.51	\$19,431.85	51.67%	\$18,176.15
01-406-361	Water	\$7,740.00	\$634.95	\$2,907.86	37.57%	\$4,832.14
01-406-362	Gas-Propane	\$3,450.00	\$0.00	\$902.62	26.16%	\$2,547.38

Lower Providence Township
Statement of Revenues and Expenditures - Compared to Budget
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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
01-406-368	Heating Oil	\$25,000.00	\$0.00	\$6,561.18	26.24%	\$18,438.82
	Subtotal	\$265,298.00	\$16,463.81	\$95,063.78	35.83%	\$170,234.22
TECHNOLOGY						
01-407-220	Equipment & Supplies	\$10,250.00	\$761.30	\$7,067.19	68.95%	\$3,182.81
01-407-250	Maintenance & Support	\$114,727.00	\$8,943.83	\$76,765.25	66.91%	\$37,961.75
01-407-252	Contracted Services- System	\$26,708.00	\$1,387.97	\$8,416.75	31.51%	\$18,291.25
01-407-453	Contracted Services-AV	\$14,595.00	\$927.06	\$7,528.72	51.58%	\$7,066.28
01-407-454	Contracted Services-AV ZHB	\$3,060.00	\$275.00	\$850.00	27.78%	\$2,210.00
	Subtotal	\$169,340.00	\$12,295.16	\$100,627.91	59.42%	\$68,712.09
ENGINEERING & PLANNING						
01-408-310	Engineering Services	\$45,000.00	\$2,170.96	\$17,644.26	39.21%	\$27,355.74
	Subtotal	\$45,000.00	\$2,170.96	\$17,644.26	39.21%	\$27,355.74
BUILDINGS MAINTENANCE						
01-409-250	Building Maintenance	\$25,000.00	\$991.68	\$11,931.75	47.73%	\$13,068.25
01-409-373	Janitorial Supplies	\$9,500.00	\$458.88	\$3,094.12	32.57%	\$6,405.88
	Subtotal	\$34,500.00	\$1,450.56	\$15,025.87	43.55%	\$19,474.13
POLICE						
01-410-121	Salaries-Police Admin	\$510,854.00	\$35,728.26	\$158,044.25	30.94%	\$352,809.75
01-410-139	Salary-Sergeants	\$795,432.00	\$61,378.51	\$293,966.78	36.96%	\$501,465.22
01-410-142	Salary-Patrol Officers	\$2,053,310.00	\$159,035.03	\$759,617.19	36.99%	\$1,293,692.81
01-410-146	Wages-Dispatchers	\$54,413.00	\$0.00	\$156.96	0.29%	\$54,256.04
01-410-147	Salary-Corporals	\$511,384.00	\$39,019.92	\$186,779.19	36.52%	\$324,604.81
01-410-180	Shift Differential	\$20,800.00	\$1,247.00	\$7,271.00	34.96%	\$13,529.00
01-410-182	Longevity	\$48,000.00	\$0.00	\$0.00	0.00%	\$48,000.00
01-410-183	Overtime	\$110,000.00	\$2,983.27	\$22,951.97	20.87%	\$87,048.03
01-410-184	Reimbursed Overtime	\$25,000.00	\$7,597.70	\$20,264.22	81.06%	\$4,735.78
01-410-185	Education	\$30,000.00	\$3,000.00	\$3,750.00	12.50%	\$26,250.00
01-410-186	Cleaning/Clothing Allowance	\$18,700.00	\$0.00	\$0.00	0.00%	\$18,700.00
01-410-187	Holiday Pay	\$92,669.00	\$0.00	\$0.00	0.00%	\$92,669.00
01-410-188	Overtime-Dispatchers	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-410-228	K9 Expenses	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-410-238	Clothing & Uniforms	\$32,450.00	\$674.45	\$3,330.53	10.26%	\$29,119.47
01-410-242	Operating Supplies	\$23,760.00	\$1,426.09	\$9,574.45	40.30%	\$14,185.55
01-410-243	Ammunition & Supplies	\$11,550.00	\$0.00	\$7,475.54	64.72%	\$4,074.46
01-410-327	Radio Equipment Maintenance	\$1,500.00	\$0.00	\$341.52	22.77%	\$1,158.48
01-410-450	Contracted Services	\$6,000.00	\$0.00	\$4,500.00	75.00%	\$1,500.00
01-410-480	Reimbursed Expenses	\$5,000.00	\$788.06	\$788.06	15.76%	\$4,211.94
01-410-490	Donation Expenditures	\$0.00	(\$0.12)	\$3,929.24	0.00%	(\$3,929.24)
01-410-705	Minor Equipment	\$20,000.00	\$567.79	\$7,177.47	35.89%	\$12,822.53
	Subtotal	\$4,370,822.00	\$313,445.96	\$1,489,918.37	34.09%	\$2,880,903.63
FIRE						
01-411-134	Wages-Deputy FM	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
COMMUNITY DEVELOPMENT						
01-413-116	Compensation-ZHB	\$3,500.00	\$0.00	\$1,200.00	34.29%	\$2,300.00
01-413-117	Planning Commission Salary	\$2,200.00	\$0.00	\$200.00	9.09%	\$2,000.00

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Statement of Revenues and Expenditures - Compared to Budget
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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
01-413-124	Salaries-Community Development	\$273,157.00	\$21,410.63	\$102,852.77	37.65%	\$170,304.23
01-413-183	Overtime	\$500.00	\$106.67	\$577.98	115.60%	(\$77.98)
01-413-238	Clothing and Safety Equip	\$700.00	\$0.00	\$587.14	83.88%	\$112.86
01-413-450	Contracted Services-Inspectors	\$115,000.00	\$10,110.75	\$44,835.00	38.99%	\$70,165.00
01-413-457	Contracted Services-MCPC	\$12,980.00	\$0.00	\$3,213.00	24.75%	\$9,767.00
	Subtotal	\$408,037.00	\$31,628.05	\$153,465.89	37.61%	\$254,571.11
EMERGENCY MANAGEMENT						
01-415-221	EOC Operation Supplies	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-415-327	Radio Equipment & Maintenance	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
SAFETY COMMITTEE						
01-416-421	Training Materials	\$500.00	\$0.00	\$0.00	0.00%	\$500.00
	Subtotal	\$500.00	\$0.00	\$0.00	0.00%	\$500.00
DONATIONS						
01-425-541	Contribution-LP Senior Center	\$1,000.00	\$0.00	\$0.00	0.00%	\$1,000.00
01-425-544	Contribution-Visiting Nurses	\$3,000.00	\$0.00	\$0.00	0.00%	\$3,000.00
01-425-546	Contribution-Victim Services	\$750.00	\$0.00	\$0.00	0.00%	\$750.00
01-425-547	Contribution-Post Prom	\$750.00	\$0.00	\$750.00	100.00%	\$0.00
01-425-548	Contribution-Family Services	\$3,000.00	\$0.00	\$0.00	0.00%	\$3,000.00
	Subtotal	\$8,500.00	\$0.00	\$750.00	8.82%	\$7,750.00
TRASH & RECYCLING						
01-427-450	Contracted Services	\$7,500.00	\$0.00	\$0.00	0.00%	\$7,500.00
01-427-456	Contracted Services-Trash	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$7,500.00	\$0.00	\$0.00	0.00%	\$7,500.00
PUBLIC WORKS						
01-430-140	Wages-Part Time	\$5,000.00	\$0.00	\$0.00	0.00%	\$5,000.00
01-430-148	Wages-Public Works	\$959,785.00	\$71,737.44	\$348,290.67	36.29%	\$611,494.33
01-430-183	Overtime	\$80,000.00	\$351.83	\$5,191.15	6.49%	\$74,808.85
01-430-220	Operating Supplies	\$10,000.00	\$424.09	\$1,628.25	16.28%	\$8,371.75
01-430-238	Clothing & Uniforms	\$11,000.00	\$0.00	\$7,146.52	64.97%	\$3,853.48
01-430-242	Safety Equipment	\$700.00	\$0.00	\$361.44	51.63%	\$338.56
01-430-260	Small tools/Minor Equipment	\$7,000.00	\$578.97	\$1,079.92	15.43%	\$5,920.08
01-430-375	Truck/Vehicle/Equip Repairs	\$130,000.00	\$7,043.62	\$37,954.82	29.20%	\$92,045.18
01-430-385	Equipment Rental	\$10,000.00	\$0.00	\$0.00	0.00%	\$10,000.00
	Subtotal	\$1,213,485.00	\$80,135.95	\$401,652.77	33.10%	\$811,832.23
SNOW & ICE REMOVAL						
01-432-187	Overtime-Snow Removal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
SIDEWALKS						
01-435-720	Montco 2040 Sidewalk Grant	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
PROJECTS						
01-436-305	Business Park Improvements	\$500.00	\$0.00	\$0.00	0.00%	\$500.00

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Statement of Revenues and Expenditures - Compared to Budget
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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
	Subtotal	\$500.00	\$0.00	\$0.00	0.00%	\$500.00
HIGHWAYS & BRIDGES						
01-438-246	Highway Svs/Supplies-Misc	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-438-249	Storm Damage Repairs	\$75,000.00	\$0.00	\$0.00	0.00%	\$75,000.00
01-438-450	Semi-Annual Bridge Inspections	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$75,000.00	\$0.00	\$0.00	0.00%	\$75,000.00
STORM WATER MANAGEMENT						
01-446-310	MS4 Permit Requirements	\$0.00	\$5,748.75	\$24,492.24	0.00%	(\$24,492.24)
	Subtotal	\$0.00	\$5,748.75	\$24,492.24	0.00%	(\$24,492.24)
SHADE TREES						
01-455-376	Tree maintenance	\$15,000.00	\$5,900.00	\$17,900.00	119.33%	(\$2,900.00)
	Subtotal	\$15,000.00	\$5,900.00	\$17,900.00	119.33%	(\$2,900.00)
CONSERVATION						
01-461-450	EAC Expenses	\$2,000.00	\$0.00	\$843.37	42.17%	\$1,156.63
01-461-710	Open Space Preservation	\$5,000.00	\$0.00	\$696.50	13.93%	\$4,303.50
	Subtotal	\$7,000.00	\$0.00	\$1,539.87	22.00%	\$5,460.13
Economic Development						
01-463-450	Contracted Services	\$1,000.00	\$252.47	\$672.47	67.25%	\$327.53
	Subtotal	\$1,000.00	\$252.47	\$672.47	67.25%	\$327.53
MISCELLANEOUS						
01-480-000	Miscellaneous	\$50.00	\$111.56	\$2,718.46	5436.92%	(\$2,668.46)
01-480-005	Credit Card Fees	\$9,000.00	\$445.82	\$5,784.01	64.27%	\$3,215.99
	Subtotal	\$9,050.00	\$557.38	\$8,502.47	93.95%	\$547.53
PENSION CONTRIBUTION						
01-483-150	Pension-Non Uniform	\$59,722.00	\$0.00	\$14,930.50	25.00%	\$44,791.50
01-483-151	Pension-Police	\$1,200,533.00	\$0.00	\$300,133.25	25.00%	\$900,399.75
01-483-153	Pension-401a Contribution	\$143,734.00	\$11,126.11	\$53,235.32	37.04%	\$90,498.68
	Subtotal	\$1,403,989.00	\$11,126.11	\$368,299.07	26.23%	\$1,035,689.93
EMPLOYEE BENEFITS						
01-484-153	Disability Insurance-LT	\$28,551.00	\$1,934.17	\$9,580.74	33.56%	\$18,970.26
01-484-154	Medical Ins Opt-Out	\$13,241.00	\$2,803.23	\$17,727.53	133.88%	(\$4,486.53)
01-484-156	Medical/Prescription/DentalIns	\$2,051,685.00	\$158,706.29	\$790,555.96	38.53%	\$1,261,129.04
01-484-157	Medical Reimbursements	\$2,000.00	\$0.00	\$150.00	7.50%	\$1,850.00
01-484-158	Life Insurance	\$29,184.00	\$2,009.52	\$9,978.32	34.19%	\$19,205.68
01-484-161	FICA	\$525,904.00	\$36,648.54	\$178,900.90	34.02%	\$347,003.10
01-484-162	Unemployment Compensation	\$16,106.00	\$0.00	\$14,180.89	88.05%	\$1,925.11
01-484-165	Workers Compensation	\$184,400.00	\$0.00	\$97,167.00	52.69%	\$87,233.00
01-484-169	Employee Recognition Award	\$2,225.00	\$75.00	\$675.00	30.34%	\$1,550.00
	Subtotal	\$2,853,296.00	\$202,176.75	\$1,118,916.34	39.21%	\$1,734,379.66
INSURANCE						
01-486-350	Insurance-Bonding	\$3,000.00	\$0.00	\$1,500.00	50.00%	\$1,500.00
01-486-351	General Liability Property Ins	\$197,394.00	\$0.00	\$98,697.00	50.00%	\$98,697.00

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
01-486-410	Judgements & Damages	\$5,000.00	\$0.00	\$0.00	0.00%	\$5,000.00
	Subtotal	\$205,394.00	\$0.00	\$100,197.00	48.78%	\$105,197.00
REIMBURSEMENT						
01-491-000	Refund of Prior Year Revenues	\$0.00	\$2.02	\$252.02	0.00%	(\$252.02)
01-491-006	Reimbursable-Misc	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-491-080	Reimb-DCED Lighting Grant	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-491-090	Reimb-DCED-Security	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-491-100	DCED Grant - 2020	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-491-110	American Rescue Plan Exp	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-491-121	Hazard Mitigation Grant	\$0.00	\$0.00	\$2,675.00	0.00%	(\$2,675.00)
01-491-342	Reimb-Printing RTK	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-491-481	Reimbursable-Ins Claims	\$20,000.00	\$0.00	\$7,508.81	37.54%	\$12,491.19
01-491-482	Reimbursable-Medical	\$61,912.00	\$6,077.87	\$29,904.01	48.30%	\$32,007.99
01-491-483	Reimbursable-Utility	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-491-484	Reimbursable-Misc	\$0.00	\$0.00	\$98,085.45	0.00%	(\$98,085.45)
01-491-485	Reimbursable-PA UCC	\$3,000.00	\$0.00	\$661.50	22.05%	\$2,338.50
01-491-500	Bad Debt Expense	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$84,912.00	\$6,079.89	\$139,086.79	163.80%	(\$54,174.79)
INTERFUND TRANSFERS						
01-492-003	Transfer to Emergency Svs	\$257,075.00	\$0.00	\$0.00	0.00%	\$257,075.00
01-492-019	Transfer to Municipal Complex	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-492-030	Transfer to Capital Projects	\$169,746.00	\$0.00	\$0.00	0.00%	\$169,746.00
01-492-031	Transfer to PR Operating	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-492-042	Transfer to Stormwater Fund	\$21,000.00	\$0.00	\$0.00	0.00%	\$21,000.00
	Subtotal	\$447,821.00	\$0.00	\$0.00	0.00%	\$447,821.00
ENDING BALANCE						
01-499-000	Unreserved Fund Balance	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
01-499-110	Reserved-Contract Negotiations	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Total General Fund Expenditures:		\$13,057,571.00	\$782,477.28	\$4,557,287.74	34.90%	\$8,500,283.26
Total General Fund Revenues:		\$13,057,571.00	\$3,677,811.93	\$6,906,196.90		\$6,151,374.10
Total General Fund Expenditures:		\$13,057,571.00	\$782,477.28	\$4,557,287.74		\$8,500,283.26
Total General Fund Fund Balance:		\$0.00	\$2,895,334.65	\$2,348,909.16		(\$2,348,909.16)

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Statement of Revenues and Expenditures - Compared to Budget
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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
03 Fire/Emergency Services Fund						
Revenue						
REAL ESTATE TAXES						
03-301-100	Real Estate Taxes-Current Year	\$808,173.00	\$614,058.90	\$765,231.70	94.69%	\$42,941.30
03-301-200	RE Taxes-Special Levy Prior Yr	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
03-301-400	Real Estate Taxes-Liened	\$6,845.00	\$1,315.71	\$5,323.23	77.77%	\$1,521.77
03-301-600	Real Estate Taxes-Interim	\$6,845.00	\$121.18	\$565.86	8.27%	\$6,279.14
	Subtotal	\$821,863.00	\$615,495.79	\$771,120.79	93.83%	\$50,742.21
INTEREST						
03-341-000	Interest Earnings	\$2,200.00	\$1,315.30	\$1,956.67	88.94%	\$243.33
	Subtotal	\$2,200.00	\$1,315.30	\$1,956.67	88.94%	\$243.33
STATE SHARED REVENUES						
03-355-130	Firemens Relief Contribution	\$198,305.00	\$0.00	\$0.00	0.00%	\$198,305.00
	Subtotal	\$198,305.00	\$0.00	\$0.00	0.00%	\$198,305.00
LOCAL GRANTS						
03-357-020	Montco Act 147 Grant	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
INTERFUND TRANSFERS						
03-392-010	Transfer from General Fund	\$257,075.00	\$0.00	\$0.00	0.00%	\$257,075.00
03-392-030	Transfer from Capital Projects	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$257,075.00	\$0.00	\$0.00	0.00%	\$257,075.00
FUND BALANCE FORWARD						
03-399-101	Fund Balance Forward	\$39,142.00	\$0.00	\$0.00	0.00%	\$39,142.00
	Subtotal	\$39,142.00	\$0.00	\$0.00	0.00%	\$39,142.00
Total Fire/Emergency Services Fund Revenues:		\$1,318,585.00	\$616,811.09	\$773,077.46	58.63%	\$545,507.54
Total Fire/Emergency Services Fund Revenues:						
		\$1,318,585.00	\$616,811.09	\$773,077.46		\$545,507.54
Total Fire/Emergency Services Fund Expenditures:						
		\$1,318,585.00	\$62,415.64	\$210,383.75		\$1,108,201.25
Total Fire/Emergency Services Fund Fund Balance						
		\$0.00	\$554,395.45	\$562,693.71		(\$562,693.71)

Lower Providence Township
Statement of Revenues and Expenditures - Compared to Budget
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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
Expenditure						
FIRE						
03-411-122	Salary-Fire Marshal	\$85,000.00	\$6,538.46	\$31,057.69	36.54%	\$53,942.31
03-411-140	Wages-Deputy FM	\$10,000.00	\$0.00	\$2,500.00	25.00%	\$7,500.00
03-411-180	Staffing	\$435,510.00	\$48,857.00	\$86,555.00	19.87%	\$348,955.00
03-411-220	Operation Supplies	\$8,330.00	\$32.18	\$3,056.05	36.69%	\$5,273.95
03-411-238	Clothing & Uniforms	\$1,925.00	\$96.00	\$1,224.27	63.60%	\$700.73
03-411-250	Fire Exting/Alarm-Svc/Maint	\$8,500.00	\$0.00	\$5,395.02	63.47%	\$3,104.98
03-411-383	Continuity of Operations	\$20,000.00	\$0.00	\$0.00	0.00%	\$20,000.00
03-411-384	Hydrant Rental	\$120,829.00	\$4,200.00	\$50,673.36	41.94%	\$70,155.64
03-411-450	Medical	\$6,600.00	\$0.00	\$2,283.73	34.60%	\$4,316.27
03-411-530	Contribution-LPT Volunteer FC	\$275,000.00	\$0.00	\$0.00	0.00%	\$275,000.00
03-411-550	Contribution-Firemens Relief	\$198,305.00	\$0.00	\$0.00	0.00%	\$198,305.00
03-411-705	Minor Equipment	\$4,600.00	\$0.00	\$3,241.22	70.46%	\$1,358.78
	Subtotal	\$1,174,599.00	\$59,723.64	\$185,986.34	15.83%	\$988,612.66
AMBULANCE						
03-412-531	Contribution-LPT Ambulance	\$100,000.00	\$0.00	\$0.00	0.00%	\$100,000.00
	Subtotal	\$100,000.00	\$0.00	\$0.00	0.00%	\$100,000.00
EMERGENCY MANAGEMENT						
03-415-221	EOC Operation Supplies	\$6,150.00	\$0.00	\$3,707.00	60.28%	\$2,443.00
03-415-327	Radio Equipment & Maintenance	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$6,150.00	\$0.00	\$3,707.00	60.28%	\$2,443.00
EMPLOYEE BENEFITS						
03-484-165	Workers Compensation	\$35,000.00	\$2,692.00	\$19,774.66	56.50%	\$15,225.34
	Subtotal	\$35,000.00	\$2,692.00	\$19,774.66	56.50%	\$15,225.34
REIMBURSEMENT						
03-491-000	Refund prior year revenue	\$0.00	\$0.00	\$915.75	0.00%	(\$915.75)
03-491-020	Montco Act 147 Grant	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$915.75	0.00%	(\$915.75)
ENDING BALANCE						
03-499-000	Reserved Fund Balance	\$2,836.00	\$0.00	\$0.00	0.00%	\$2,836.00
	Subtotal	\$2,836.00	\$0.00	\$0.00	0.00%	\$2,836.00
Total Fire/Emergency Services Fund Expenditures:		\$1,318,585.00	\$62,415.64	\$210,383.75	15.96%	\$1,108,201.25
Total Fire/Emergency Services Fund Revenues:						
		\$1,318,585.00	\$616,811.09	\$773,077.46		\$545,507.54
Total Fire/Emergency Services Fund Expenditures:		\$1,318,585.00	\$62,415.64	\$210,383.75		\$1,108,201.25
Total Fire/Emergency Services Fund Fund Balance		\$0.00	\$554,395.45	\$562,693.71		(\$562,693.71)

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
04 Library						
Revenue						
REAL ESTATE TAXES						
04-301-100	Real Estate Taxes-Current	\$557,640.00	\$423,700.64	\$528,009.33	94.69%	\$29,630.67
04-301-200	RE Taxes-Prior year levy	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
04-301-400	Real Estate Taxes-Liened	\$6,470.00	\$1,057.50	\$4,640.55	71.72%	\$1,829.45
04-301-600	Real Estate Taxes-Interim	\$6,470.00	\$88.98	\$435.12	6.73%	\$6,034.88
	Subtotal	\$570,580.00	\$424,847.12	\$533,085.00	93.43%	\$37,495.00
INTEREST						
04-341-000	Interest Earnings	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
INTERFUND TRANSFERS						
04-392-044	Transfer from ARPA	\$20,000.00	\$0.00	\$20,000.00	100.00%	\$0.00
	Subtotal	\$20,000.00	\$0.00	\$20,000.00	100.00%	\$0.00
REIMBURSEMENT						
04-395-000	Refund Prior Yr Expenditure	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
FUND BALANCE FORWARD						
04-399-101	Fund Balance Forward	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Total Library Revenues:		\$590,580.00	\$424,847.12	\$553,085.00	93.65%	\$37,495.00
Total Library Revenues:						
		\$590,580.00	\$424,847.12	\$553,085.00		\$37,495.00
Total Library Expenditures:		\$590,580.00	\$483,876.55	\$560,668.64		\$29,911.36
Total Library Fund Balance:		\$0.00	(\$59,029.43)	(\$7,583.64)		\$7,583.64

Lower Providence Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2023) Period (5)

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
Expenditure						
TECHNOLOGY						
04-407-220	Equipment and Supplies	\$9,000.00	\$0.00	\$9,000.00	100.00%	\$0.00
	Subtotal	\$9,000.00	\$0.00	\$9,000.00	100.00%	\$0.00
BUILDINGS MAINTENANCE						
04-409-250	Building Maintenance	\$11,000.00	\$0.00	\$11,000.00	100.00%	\$0.00
	Subtotal	\$11,000.00	\$0.00	\$11,000.00	100.00%	\$0.00
CONTRIBUTION TO LIBRARY						
04-456-542	Contribution-LPT Library	\$570,580.00	\$483,876.55	\$540,668.64	94.76%	\$29,911.36
	Subtotal	\$570,580.00	\$483,876.55	\$540,668.64	94.76%	\$29,911.36
REIMBURSEMENT						
04-491-000	Refund Prior Year Revenue	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
ENDING BALANCE						
04-499-100	Reserved Fund Balance	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Total Library Expenditures:		\$590,580.00	\$483,876.55	\$560,668.64	94.94%	\$29,911.36
<hr/>						
Total Library Revenues:		\$590,580.00	\$424,847.12	\$553,085.00		\$37,495.00
Total Library Expenditures:		\$590,580.00	\$483,876.55	\$560,668.64		\$29,911.36
Total Library Fund Balance:		\$0.00	(\$59,029.43)	(\$7,583.64)		\$7,583.64

Lower Providence Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2023) Period (5)

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
05 Emergency Services Fund						
Revenue						
REAL ESTATE TAXES						
05-301-100	Real Estate Taxes-Current Year	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
05-301-200	RE Taxes-Prior year levy	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
05-301-400	Real Estate Taxes-Liened	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
05-301-600	Real Estate Taxes-Interim	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
INTEREST						
05-341-000	Interest Earnings	\$0.00	(\$88.17)	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	(\$88.17)	\$0.00	0.00%	\$0.00
FUND BALANCE FORWARD						
05-399-101	Fund Balance Forward	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Total Emergency Services Fund Revenues:		\$0.00	(\$88.17)	\$0.00	0.00%	\$0.00
<hr/>						
Total Emergency Services Fund Revenues:		\$0.00	(\$88.17)	\$0.00		\$0.00
Total Emergency Services Fund Expenditures:		\$0.00	\$0.00	\$0.00		\$0.00
Total Emergency Services Fund Fund Balance:		\$0.00	(\$88.17)	\$0.00		\$0.00

Lower Providence Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2023) Period (5)

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
Expenditure						
FIRE						
05-411-122	SALARY - FIREMARSHAL	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
AMBULANCE						
05-412-531	Contribution-LPT Ambulance	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
ENDING BALANCE						
05-499-000	Reseved Fund Balance	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Total Emergency Services Fund Expenditures:		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
<hr/>						
Total Emergency Services Fund Revenues:		\$0.00	(\$88.17)	\$0.00		\$0.00
Total Emergency Services Fund Expenditures:		\$0.00	\$0.00	\$0.00		\$0.00
Total Emergency Services Fund Fund Balance:		\$0.00	(\$88.17)	\$0.00		\$0.00

Lower Providence Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2023) Period (5)

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
18 Highway Improvement Capital Re						
Revenue						
STATE GRANTS						
18-354-030	Multimodal Grant	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
LOCAL GRANTS						
18-357-030	Montco CTP Grant	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
CHARGES FOR SERVICES						
18-361-353	Impact Fees-Study Area West	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
18-361-354	Impact Fees - TSA1	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
CONTRIBUTIONS & DONATIONS						
18-387-100	Audubon Land LOC	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
18-387-200	Contributions-Developers	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
FUND BALANCE FORWARD						
18-399-002	Reserved Fund Balance-East	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
18-399-003	Reserved Fund Balance-West	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
18-399-004	Reserved fund balance - TSA1	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
18-399-005	Reserved Fund Balance-TSA2	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
18-399-101	Fund BalanceForward-Unrestrict	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Total Highway Improvement Capital Re Revenues:		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
<hr/>						
Total Highway Improvement Capital Re Revenues:		\$0.00	\$0.00	\$0.00		\$0.00
Total Highway Improvement Capital Re Expenditure		\$0.00	\$4,572.39	\$47,014.44		(\$47,014.44)
Total Highway Improvement Capital Re Fund Balan		\$0.00	(\$4,572.39)	(\$47,014.44)		\$47,014.44

Lower Providence Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2023) Period (5)

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
Expenditure						
PROJECTS						
18-431-300	Intersection-Conceptual Design	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
PROJECTS						
18-437-705	Germantown/Evansburg TL	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
18-437-706	Crawford/Eagleville/Park	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
HIGHWAYS & BRIDGES						
18-438-670	Multimodal Grant Expenses	\$0.00	\$4,572.39	\$47,014.44	0.00%	(\$47,014.44)
	Subtotal	\$0.00	\$4,572.39	\$47,014.44	0.00%	(\$47,014.44)
INTERFUND TRANSFERS						
18-492-030	Transfer to Capital Projects	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
ENDING BALANCE						
18-499-002	Reserved Fund Balance-East	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
18-499-003	Reserved Fund Balance-West	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
18-499-004	Reserved Fund Balance-TSA1	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
18-499-005	Reserved Fund Balance-TSA2	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
18-499-101	Reserve Fund BalanceUnrestrict	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Total Highway Improvement Capital Re Expenditur		\$0.00	\$4,572.39	\$47,014.44	0.00%	(\$47,014.44)
Total Highway Improvement Capital Re Revenues:		\$0.00	\$0.00	\$0.00		\$0.00
Total Highway Improvement Capital Re Expenditure		\$0.00	\$4,572.39	\$47,014.44		(\$47,014.44)
Total Highway Improvement Capital Re Fund Balan		\$0.00	(\$4,572.39)	(\$47,014.44)		\$47,014.44

Lower Providence Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2023) Period (5)

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
19 Municipal Complex Fund						
Revenue						
INTEREST						
19-341-000	Interest	\$0.00	\$1,686.45	\$8,568.47	0.00%	(\$8,568.47)
	Subtotal	\$0.00	\$1,686.45	\$8,568.47	0.00%	(\$8,568.47)
INTERFUND TRANSFERS						
19-392-010	Transfer From General Fund	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Total Municipal Complex Fund Revenues:		\$0.00	\$1,686.45	\$8,568.47	0.00%	(\$8,568.47)
Total Municipal Complex Fund Revenues:		\$0.00	\$1,686.45	\$8,568.47		(\$8,568.47)
Total Municipal Complex Fund Fund Balance:		#Type!	#Type!	#Type!		#Type!

Lower Providence Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2023) Period (5)

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
20 Debt Service Fund						
Revenue						
REAL ESTATE TAXES						
20-301-100	Real Estate Taxes-Current	\$446,112.00	\$338,960.51	\$422,407.46	94.69%	\$23,704.54
20-301-200	RE Taxes-Prior year levy	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
20-301-400	Real Estate Taxes-Liened	\$5,175.00	\$846.00	\$3,712.45	71.74%	\$1,462.55
20-301-600	Real Estate Taxes-Interim	\$5,175.00	\$71.19	\$348.10	6.73%	\$4,826.90
	Subtotal	\$456,462.00	\$339,877.70	\$426,468.01	93.43%	\$29,993.99
INTEREST						
20-341-000	Interest Earnings	\$1,000.00	\$801.70	\$1,718.97	171.90%	(\$718.97)
	Subtotal	\$1,000.00	\$801.70	\$1,718.97	171.90%	(\$718.97)
RENTS						
20-342-100	Lease-Golf Course	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
LIBRARY BOND REVENUE						
20-358-100	Transfer from LPT Library	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
FUND BALANCE FORWARD						
20-399-101	Fund Balance Forward	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Total Debt Service Fund Revenues:		\$457,462.00	\$340,679.40	\$428,186.98	93.60%	\$29,275.02
<hr/>						
Total Debt Service Fund Revenues:		\$457,462.00	\$340,679.40	\$428,186.98		\$29,275.02
Total Debt Service Fund Expenditures:		\$457,462.00	\$844.62	\$93,598.72		\$363,863.28
Total Debt Service Fund Fund Balance:		\$0.00	\$339,834.78	\$334,588.26		(\$334,588.26)

Lower Providence Township
Statement of Revenues and Expenditures - Compared to Budget
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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
Expenditure						
POLICE						
20-410-740	Leased vehicles	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
BOND PRINCIPAL						
20-471-160	2008 Note Principal-Municipal	\$302,000.00	\$0.00	\$0.00	0.00%	\$302,000.00
20-471-175	2006 Note Principal - Library	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
20-471-176	2006 Note Principal - MUA	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
20-471-180	2010 Note Principal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
20-471-182	2015 Loan Principal	\$15,000.00	\$0.00	\$15,000.00	100.00%	\$0.00
20-471-409	2013 Loan A Principal	\$18,000.00	\$0.00	\$18,000.00	100.00%	\$0.00
20-471-410	2013 Loan B Principal	\$56,000.00	\$0.00	\$56,000.00	100.00%	\$0.00
	Subtotal	\$391,000.00	\$0.00	\$89,000.00	22.76%	\$302,000.00
BOND INTEREST						
20-472-150	2008 Note Interest-Municipal	\$9,626.00	\$0.00	\$3,208.68	33.33%	\$6,417.32
20-472-175	2006 Note Interest-Library	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
20-472-176	2006 Note Interest-MUA	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
20-472-180	2010 Note Interest	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
20-472-182	2015 Loan Interest	\$764.00	\$42.45	\$297.17	38.90%	\$466.83
20-472-409	2013 Loan A Interest	\$85.00	\$802.17	\$866.07	1018.91%	(\$781.07)
20-472-410	2013 Loan B Interest	\$227.00	\$0.00	\$226.80	99.91%	\$0.20
	Subtotal	\$10,702.00	\$844.62	\$4,598.72	42.97%	\$6,103.28
REIMBURSEMENT						
20-491-000	Refund of Prior Year Revenues	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
ENDING BALANCE						
20-499-100	Reserve Fund Balance	\$55,760.00	\$0.00	\$0.00	0.00%	\$55,760.00
	Subtotal	\$55,760.00	\$0.00	\$0.00	0.00%	\$55,760.00
Total Debt Service Fund Expenditures:		\$457,462.00	\$844.62	\$93,598.72	20.46%	\$363,863.28
<hr/>						
Total Debt Service Fund Revenues:		\$457,462.00	\$340,679.40	\$428,186.98		\$29,275.02
Total Debt Service Fund Expenditures:		\$457,462.00	\$844.62	\$93,598.72		\$363,863.28
Total Debt Service Fund Fund Balance:		\$0.00	\$339,834.78	\$334,588.26		(\$334,588.26)

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Statement of Revenues and Expenditures - Compared to Budget
Year (2023) Period (5)

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
21 Liquid Fuels Funded Loans						
Revenue						
INTEREST						
21-341-000	Interest Earnings	\$250.00	\$0.00	\$0.68	0.27%	\$249.32
	Subtotal	\$250.00	\$0.00	\$0.68	0.27%	\$249.32
INTERFUND TRANSFERS						
21-392-350	Transfer from Liquid Fuels	\$178,086.00	\$0.00	\$100,000.00	56.15%	\$78,086.00
	Subtotal	\$178,086.00	\$0.00	\$100,000.00	56.15%	\$78,086.00
FUND BALANCE FORWARD						
21-399-101	Fund Balance Forward	\$772.00	\$0.00	\$0.00	0.00%	\$772.00
	Subtotal	\$772.00	\$0.00	\$0.00	0.00%	\$772.00
Total Liquid Fuels Funded Loans Revenues:		\$179,108.00	\$0.00	\$100,000.68	55.83%	\$79,107.32
<hr/>						
Total Liquid Fuels Funded Loans Revenues:		\$179,108.00	\$0.00	\$100,000.68		\$79,107.32
Total Liquid Fuels Funded Loans Expenditures:		\$179,108.00	\$388.12	\$1,940.60		\$177,167.40
Total Liquid Fuels Funded Loans Fund Balance:		\$0.00	(\$388.12)	\$98,060.08		(\$98,060.08)

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Statement of Revenues and Expenditures - Compared to Budget
Year (2023) Period (5)

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
Expenditure						
BOND PRINCIPAL						
21-471-181	2014 Loan Principal	\$109,000.00	\$0.00	\$0.00	0.00%	\$109,000.00
21-471-182	2015 Loan Principal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
21-471-183	2016-PIB Loan Principal	\$61,366.00	\$0.00	\$0.00	0.00%	\$61,366.00
	Subtotal	\$170,366.00	\$0.00	\$0.00	0.00%	\$170,366.00
BOND INTEREST						
21-472-181	2014 Loan Interest	\$4,657.00	\$388.12	\$1,940.60	41.67%	\$2,716.40
21-472-182	2015 Loan Interest	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
21-472-183	2016-PIB Loan Interest	\$4,085.00	\$0.00	\$0.00	0.00%	\$4,085.00
	Subtotal	\$8,742.00	\$388.12	\$1,940.60	22.20%	\$6,801.40
ENDING BALANCE						
21-499-100	Reserved Fund Balance	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Total Liquid Fuels Funded Loans Expenditures:		\$179,108.00	\$388.12	\$1,940.60	1.08%	\$177,167.40
<hr/>						
Total Liquid Fuels Funded Loans Revenues:		\$179,108.00	\$0.00	\$100,000.68		\$79,107.32
Total Liquid Fuels Funded Loans Expenditures:		\$179,108.00	\$388.12	\$1,940.60		\$177,167.40
Total Liquid Fuels Funded Loans Fund Balance:		\$0.00	(\$388.12)	\$98,060.08		(\$98,060.08)

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Statement of Revenues and Expenditures - Compared to Budget
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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
30 Capital Projects Fund						
Revenue						
INTEREST						
30-341-000	Interest Earnings	\$500.00	\$978.74	\$4,897.35	979.47%	(\$4,397.35)
	Subtotal	\$500.00	\$978.74	\$4,897.35	979.47%	(\$4,397.35)
RENTS						
30-342-200	Golf Course Lease	\$100,000.00	\$100,000.00	\$100,000.00	100.00%	\$0.00
	Subtotal	\$100,000.00	\$100,000.00	\$100,000.00	100.00%	\$0.00
FEDERAL GRANTS						
30-351-020	Federal Grant - Public Safety	\$0.00	\$0.00	\$27,583.00	0.00%	(\$27,583.00)
	Subtotal	\$0.00	\$0.00	\$27,583.00	0.00%	(\$27,583.00)
LOCAL GRANTS						
30-357-030	PennDOT-Green Light Go	\$342,025.00	\$0.00	\$0.00	0.00%	\$342,025.00
30-357-160	Charging Station Grant	\$6,000.00	\$0.00	\$0.00	0.00%	\$6,000.00
	Subtotal	\$348,025.00	\$0.00	\$0.00	0.00%	\$348,025.00
MISCELLANEOUS						
30-380-200	Proceeds from Insurance	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
CONTRIBUTIONS & DONATIONS						
30-387-200	Contributions from Developers	\$62,500.00	\$0.00	\$0.00	0.00%	\$62,500.00
	Subtotal	\$62,500.00	\$0.00	\$0.00	0.00%	\$62,500.00
FIXED ASSETS DISPOSAL						
30-391-000	Proceeds Sale of Fixed Assets	\$10,000.00	\$0.00	\$23,180.00	231.80%	(\$13,180.00)
	Subtotal	\$10,000.00	\$0.00	\$23,180.00	231.80%	(\$13,180.00)
INTERFUND TRANSFERS						
30-392-010	Transfer from General Fund	\$169,746.00	\$0.00	\$0.00	0.00%	\$169,746.00
30-392-018	Transfer from Traffic Impact	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
30-392-039	Transfer from Unrestricted Cap	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
30-392-044	Transfer from ARPA	\$793,715.00	\$11,907.00	\$50,688.19	6.39%	\$743,026.81
	Subtotal	\$963,461.00	\$11,907.00	\$50,688.19	5.26%	\$912,772.81
MISCELLANEOUS						
30-396-101	Reimbursement-LPTSA	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
30-396-200	Reimbursement-Paving	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
FUND BALANCE FORWARD						
30-399-101	Fund Balance Forward	\$26,006.00	\$0.00	\$0.00	0.00%	\$26,006.00
	Subtotal	\$26,006.00	\$0.00	\$0.00	0.00%	\$26,006.00

Lower Providence Township
Statement of Revenues and Expenditures - Compared to Budget
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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
Total Capital Projects Fund Revenues:		\$1,510,492.00	\$112,885.74	\$206,348.54	13.66%	\$1,304,143.46
Total Capital Projects Fund Revenues:		\$1,510,492.00	\$112,885.74	\$206,348.54		\$1,304,143.46
Total Capital Projects Fund Expenditures:		\$1,510,492.00	\$21,857.00	\$238,502.51		\$1,271,989.49
Total Capital Projects Fund Fund Balance:		\$0.00	\$91,028.74	(\$32,153.97)		\$32,153.97

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Statement of Revenues and Expenditures - Compared to Budget
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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
Expenditure						
TECHNOLOGY						
30-407-252	Technology Upgrades	\$148,735.00	\$11,907.00	\$118,053.19	79.37%	\$30,681.81
	Subtotal	\$148,735.00	\$11,907.00	\$118,053.19	79.37%	\$30,681.81
BUILDINGS MAINTENANCE						
30-409-373	Building Improvements	\$21,000.00	\$0.00	\$0.00	0.00%	\$21,000.00
	Subtotal	\$21,000.00	\$0.00	\$0.00	0.00%	\$21,000.00
POLICE						
30-410-252	Technology upgrades	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
30-410-326	Radio Equipment Upgrade	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
30-410-705	Capital Purchases-Minor Equip	\$99,668.00	\$0.00	\$33,978.00	34.09%	\$65,690.00
30-410-740	Capital - Police Vehicles	\$154,832.00	\$9,950.00	\$45,969.00	29.69%	\$108,863.00
	Subtotal	\$254,500.00	\$9,950.00	\$79,947.00	31.41%	\$174,553.00
FIRE						
30-411-705	Minor Equipment	\$24,800.00	\$0.00	\$9,013.00	36.34%	\$15,787.00
30-411-740	Vehicles	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$24,800.00	\$0.00	\$9,013.00	36.34%	\$15,787.00
EMERGENCY MANAGEMENT						
30-415-703	Emergency Mgmt Equip	\$24,000.00	\$0.00	\$0.00	0.00%	\$24,000.00
	Subtotal	\$24,000.00	\$0.00	\$0.00	0.00%	\$24,000.00
PUBLIC WORKS						
30-430-740	Vehicles	\$636,980.00	\$0.00	\$0.00	0.00%	\$636,980.00
	Subtotal	\$636,980.00	\$0.00	\$0.00	0.00%	\$636,980.00
TRAFFIC LIGHTS						
30-433-372	PennDOT-Green Light Go	\$370,477.00	\$0.00	\$4,680.50	1.26%	\$365,796.50
30-433-376	Pedestrian Crossing Upgrades	\$30,000.00	\$0.00	\$26,958.82	89.86%	\$3,041.18
	Subtotal	\$400,477.00	\$0.00	\$31,639.32	7.90%	\$368,837.68
SIDEWALKS						
30-435-450	Montco 2040 Sidewalk Grant Exp	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
30-435-720	Park Pointe Sidewalks	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
PROJECTS						
30-437-700	Capital Projects-Roads	\$0.00	\$0.00	(\$150.00)	0.00%	\$150.00
	Subtotal	\$0.00	\$0.00	(\$150.00)	0.00%	\$150.00
HIGHWAYS & BRIDGES						
30-438-246	Level Road	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
STORM WATER MANAGEMENT						
30-446-374	Gunite Projects	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
30-446-378	MS4-Arcola Road	\$0.00	\$0.00	\$0.00	0.00%	\$0.00

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Statement of Revenues and Expenditures - Compared to Budget
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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
PARKS						
30-454-740	Vehicles	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
REIMBURSEMENT						
30-491-000	Refund Prior Year Revenue	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
30-491-100	Reimbursed-Paving	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
30-491-481	Reimb-Ins Claims	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
30-491-486	Reimbursable-LPTSA	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
INTERFUND TRANSFERS						
30-492-003	Transfer to Emergency Services	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
ENDING BALANCE						
30-499-100	Reserved Fund Balance	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Total Capital Projects Fund Expenditures:		\$1,510,492.00	\$21,857.00	\$238,502.51	15.79%	\$1,271,989.49
Total Capital Projects Fund Revenues:		\$1,510,492.00	\$112,885.74	\$206,348.54		\$1,304,143.46
Total Capital Projects Fund Expenditures:		\$1,510,492.00	\$21,857.00	\$238,502.51		\$1,271,989.49
Total Capital Projects Fund Fund Balance:		\$0.00	\$91,028.74	(\$32,153.97)		\$32,153.97

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Statement of Revenues and Expenditures - Compared to Budget
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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
31 Parks & Recreation Operating						
Revenue						
REAL ESTATE TAXES						
31-301-100	Real Estate Taxes-Current	\$389,540.00	\$295,976.38	\$368,841.29	94.69%	\$20,698.71
31-301-200	RE Taxes-Prior year levy	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
31-301-400	Real Estate Taxes-Liened	\$4,520.00	\$738.72	\$3,241.67	71.72%	\$1,278.33
31-301-600	Real Estate Taxes-Interim	\$4,520.00	\$62.16	\$303.95	6.72%	\$4,216.05
	Subtotal	\$398,580.00	\$296,777.26	\$372,386.91	93.43%	\$26,193.09
INTEREST						
31-341-000	Interest Earnings	\$2,400.00	\$1,095.96	\$3,213.05	133.88%	(\$813.05)
	Subtotal	\$2,400.00	\$1,095.96	\$3,213.05	133.88%	(\$813.05)
RECREATION FEES						
31-367-000	Recreation Programs	\$23,000.00	\$1,498.30	\$16,555.57	71.98%	\$6,444.43
31-367-001	Camp Perkiomy	\$216,000.00	\$13,851.60	\$190,145.40	88.03%	\$25,854.60
31-367-002	Lil Perkiomy	\$9,000.00	(\$6.00)	\$8,714.12	96.82%	\$285.88
31-367-003	Perkiomy Trail Blazers	\$123,600.00	(\$2,035.00)	\$52,694.48	42.63%	\$70,905.52
31-367-005	Trunk or Treat	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
31-367-500	Rental Of Park Facilities	\$15,000.00	\$2,146.00	\$11,269.20	75.13%	\$3,730.80
31-367-600	Ski/Amusement Tickets	\$20,000.00	\$0.00	\$0.00	0.00%	\$20,000.00
31-367-650	Movie Tickets	\$30,000.00	\$475.50	\$1,864.00	6.21%	\$28,136.00
31-367-700	Bus Trips (Residents)	\$18,000.00	\$0.00	(\$9.60)	-0.05%	\$18,009.60
31-367-800	Commissions	\$1,000.00	\$0.00	\$534.42	53.44%	\$465.58
	Subtotal	\$455,600.00	\$15,930.40	\$281,767.59	61.85%	\$173,832.41
MISCELLANEOUS						
31-380-000	Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
CONTRIBUTIONS & DONATIONS						
31-387-000	Independence Day Contributions	\$10,000.00	\$850.00	\$6,744.00	67.44%	\$3,256.00
31-387-001	Fall Fest Contributions	\$15,300.00	\$391.00	\$3,399.50	22.22%	\$11,900.50
31-387-003	Movie in the Park	\$1,800.00	\$194.00	\$1,291.00	71.72%	\$509.00
31-387-004	Egg Hunt Contributions	\$1,500.00	\$0.00	\$1,100.00	73.33%	\$400.00
31-387-006	Trunk or Treat	\$400.00	\$0.00	\$0.00	0.00%	\$400.00
31-387-008	Holiday Tree Lighting	\$5,000.00	\$300.00	\$2,000.00	40.00%	\$3,000.00
31-387-221	Concerts in the Park	\$5,000.00	\$0.00	\$3,794.00	75.88%	\$1,206.00
31-387-300	Gifts For Parks	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
31-387-400	Memorial Donations	\$1,000.00	(\$13.50)	(\$13.50)	-1.35%	\$1,013.50
	Subtotal	\$40,000.00	\$1,721.50	\$18,315.00	45.79%	\$21,685.00
INTERFUND TRANSFERS						
31-392-001	Transfer from General Fund	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
REIMBURSEMENT						
31-395-001	Reimbursement	\$600.00	\$450.00	\$1,169.52	194.92%	(\$569.52)
	Subtotal	\$600.00	\$450.00	\$1,169.52	194.92%	(\$569.52)

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
FUND BALANCE FORWARD						
31-399-101	Fund Balance Forward	\$79,228.00	\$0.00	\$0.00	0.00%	\$79,228.00
	Subtotal	\$79,228.00	\$0.00	\$0.00	0.00%	\$79,228.00
Total Parks & Recreation Operating Revenues:		\$976,408.00	\$315,975.12	\$676,852.07	69.32%	\$299,555.93
Total Parks & Recreation Operating Revenues:		\$976,408.00	\$315,975.12	\$676,852.07		\$299,555.93
Total Parks & Recreation Operating Expenditures:		\$976,408.00	\$52,370.48	\$192,604.65		\$783,803.35
Total Parks & Recreation Operating Fund Balance:		\$0.00	\$263,604.64	\$484,247.42		(\$484,247.42)

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
Expenditure						
CULTURE						
31-451-115	Wages-Part-time Staff	\$32,000.00	\$0.00	\$0.00	0.00%	\$32,000.00
31-451-128	Salaries-Parks & Recreation	\$200,802.00	\$12,637.29	\$60,716.94	30.24%	\$140,085.06
31-451-183	Overtime	\$3,000.00	\$80.31	\$1,049.63	34.99%	\$1,950.37
31-451-249	Independence Day	\$20,000.00	\$896.18	\$8,496.18	42.48%	\$11,503.82
31-451-253	Fall Fest Expenses	\$16,500.00	\$0.00	\$100.00	0.61%	\$16,400.00
31-451-255	Movie in the Park Expenses	\$1,800.00	\$960.00	\$960.00	53.33%	\$840.00
31-451-256	Easter Egg Hunt Expenses	\$1,500.00	\$39.50	\$1,168.84	77.92%	\$331.16
31-451-258	Trunk or Treat	\$400.00	\$0.00	\$100.00	25.00%	\$300.00
31-451-260	Holiday Tree Lighting	\$6,000.00	\$0.00	(\$741.50)	-12.36%	\$6,741.50
31-451-280	Program Cost	\$20,000.00	\$3,557.90	\$13,353.34	66.77%	\$6,646.66
31-451-281	Concerts in the Park	\$5,000.00	\$0.00	\$0.00	0.00%	\$5,000.00
31-451-283	Ski/Amusement Tickets	\$20,000.00	\$0.00	\$0.00	0.00%	\$20,000.00
31-451-284	Bus Trips	\$15,000.00	\$0.00	\$0.00	0.00%	\$15,000.00
31-451-285	Movie Tickets	\$26,500.00	\$460.00	\$1,260.00	4.75%	\$25,240.00
	Subtotal	\$368,502.00	\$18,631.18	\$86,463.43	23.46%	\$282,038.57
CAMP PERKIOMY						
31-453-136	Wages-Counselors	\$85,848.00	\$0.00	\$780.00	0.91%	\$85,068.00
31-453-229	Pizza/Snacks	\$6,000.00	\$0.00	\$0.00	0.00%	\$6,000.00
31-453-238	Clothing & Uniforms	\$2,500.00	\$0.00	\$0.00	0.00%	\$2,500.00
31-453-248	Camp Perkiomy Supplies	\$3,000.00	\$41.30	\$122.70	4.09%	\$2,877.30
31-453-284	Bus Trips/Events	\$57,500.00	\$1,089.10	\$1,819.10	3.16%	\$55,680.90
31-453-450	Contracted Services	\$2,950.00	\$225.00	\$225.00	7.63%	\$2,725.00
	Subtotal	\$157,798.00	\$1,355.40	\$2,946.80	1.87%	\$154,851.20
PARKS						
31-454-140	Wages-Part Time Summer Help	\$0.00	\$585.00	\$3,052.59	0.00%	(\$3,052.59)
31-454-148	Wages-Groundskeepers	\$226,997.00	\$11,792.00	\$54,351.04	23.94%	\$172,645.96
31-454-183	Overtime	\$6,000.00	\$280.17	\$515.46	8.59%	\$5,484.54
31-454-220	Operating Supplies	\$12,000.00	\$3,349.26	\$7,013.22	58.44%	\$4,986.78
31-454-238	Clothing & Uniforms	\$2,500.00	\$0.00	\$1,521.29	60.85%	\$978.71
31-454-374	Lawn Equipment Repair	\$5,000.00	\$0.00	\$379.08	7.58%	\$4,620.92
31-454-400	Memorial Expenses-Reimbursed	\$1,000.00	\$0.00	\$19.50	1.95%	\$980.50
31-454-450	Contracted Services	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
31-454-456	Contracted Services-Mowing	\$72,250.00	\$12,815.00	\$23,260.00	32.19%	\$48,990.00
31-454-700	Miscellaneous	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
31-454-750	Minor Equipment	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$325,747.00	\$28,821.43	\$90,112.18	27.66%	\$235,634.82
LIL PERKIOMY						
31-458-136	Wages-Counselors	\$5,880.00	\$0.00	\$0.00	0.00%	\$5,880.00
31-458-238	Clothing & Uniforms	\$400.00	\$0.00	\$0.00	0.00%	\$400.00
31-458-248	Supplies	\$425.00	\$25.25	\$25.25	5.94%	\$399.75
31-458-284	Bus Trips/Events	\$700.00	\$435.00	\$435.00	62.14%	\$265.00
31-458-450	Contracted Services	\$250.00	\$38.25	\$38.25	15.30%	\$211.75
	Subtotal	\$7,655.00	\$498.50	\$498.50	6.51%	\$7,156.50
PERKIOMY TRAIL BLAZERS						
31-460-136	Wages-Counselors	\$30,828.00	\$0.00	\$0.00	0.00%	\$30,828.00
31-460-229	Pizza/Snacks	\$2,500.00	\$0.00	\$0.00	0.00%	\$2,500.00

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
31-460-238	Clothing & Uniforms	\$1,500.00	\$0.00	\$0.00	0.00%	\$1,500.00
31-460-248	Supplies	\$1,000.00	\$0.00	\$0.00	0.00%	\$1,000.00
31-460-284	Bus Trips/Events	\$38,000.00	\$644.55	\$1,444.05	3.80%	\$36,555.95
31-460-450	Contracted Services	\$1,500.00	\$0.00	\$0.00	0.00%	\$1,500.00
	Subtotal	\$75,328.00	\$644.55	\$1,444.05	1.92%	\$73,883.95
MISCELLANEOUS						
31-480-000	Miscellaneous	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
PENSION CONTRIBUTION						
31-483-153	Pension-401a Contribution	\$40,578.00	\$2,238.64	\$10,847.55	26.73%	\$29,730.45
	Subtotal	\$40,578.00	\$2,238.64	\$10,847.55	26.73%	\$29,730.45
REIMBURSEMENT						
31-491-000	Refund of Prior Year Revenues	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
31-491-485	Reimbursable Expense	\$800.00	\$180.78	\$292.14	36.52%	\$507.86
	Subtotal	\$800.00	\$180.78	\$292.14	36.52%	\$507.86
ENDING BALANCE						
31-499-000	Fund Balance Forward	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Total Parks & Recreation Operating Expenditures:		\$976,408.00	\$52,370.48	\$192,604.65	19.73%	\$783,803.35
Total Parks & Recreation Operating Revenues:		\$976,408.00	\$315,975.12	\$676,852.07		\$299,555.93
Total Parks & Recreation Operating Expenditures:		\$976,408.00	\$52,370.48	\$192,604.65		\$783,803.35
Total Parks & Recreation Operating Fund Balance:		\$0.00	\$263,604.64	\$484,247.42		(\$484,247.42)

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Statement of Revenues and Expenditures - Compared to Budget
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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
33 Parks & Recreation Capital Res						
Revenue						
INTEREST						
33-341-000	Interest Earnings	\$2,400.00	\$595.41	\$3,329.02	138.71%	(\$929.02)
	Subtotal	\$2,400.00	\$595.41	\$3,329.02	138.71%	(\$929.02)
STATE GRANTS						
33-354-070	DCNR Grant-Open Space Plan	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
CHARGES FOR SERVICES						
33-361-330	Subdivision/Land Development	\$26,680.00	\$0.00	\$0.00	0.00%	\$26,680.00
	Subtotal	\$26,680.00	\$0.00	\$0.00	0.00%	\$26,680.00
INTERFUND TRANSFERS						
33-392-044	Transfer from ARPA	\$91,922.00	\$0.00	\$48,848.37	53.14%	\$43,073.63
	Subtotal	\$91,922.00	\$0.00	\$48,848.37	53.14%	\$43,073.63
FUND BALANCE FORWARD						
33-399-101	Fund Balance Forward	\$35,920.00	\$0.00	\$0.00	0.00%	\$35,920.00
	Subtotal	\$35,920.00	\$0.00	\$0.00	0.00%	\$35,920.00
Total Parks & Recreation Capital Res Revenues:		\$156,922.00	\$595.41	\$52,177.39	33.25%	\$104,744.61
Total Parks & Recreation Capital Res Expenditures:						
		\$156,922.00	\$10,794.75	\$109,931.20		\$46,990.80
Total Parks & Recreation Capital Res Fund Balance		\$0.00	(\$10,199.34)	(\$57,753.81)		\$57,753.81

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
Expenditure						
CULTURE						
33-451-750	Minor Equipment	\$51,922.00	\$0.00	\$48,848.37	94.08%	\$3,073.63
	Subtotal	\$51,922.00	\$0.00	\$48,848.37	94.08%	\$3,073.63
PARKS						
33-454-700	Misc - All parks/Basins	\$45,000.00	\$0.00	\$50,068.80	111.26%	(\$5,068.80)
33-454-720	Eagleville Park	\$45,000.00	\$0.00	\$0.00	0.00%	\$45,000.00
33-454-722	MARA	\$0.00	\$0.00	\$219.28	0.00%	(\$219.28)
33-454-723	Level Road School House	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
33-454-724	Hoy Park	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
33-454-725	Eskie Park	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
33-454-726	Sherwood Park	\$5,000.00	\$0.00	\$0.00	0.00%	\$5,000.00
33-454-728	Red Tail Park	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
33-454-729	Dell Angelo Park	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
33-454-750	Minor Equipment	\$10,000.00	\$10,794.75	\$10,794.75	107.95%	(\$794.75)
	Subtotal	\$105,000.00	\$10,794.75	\$61,082.83	58.17%	\$43,917.17
CONSERVATION						
33-461-070	Open Space Plan - DCNR Grant	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
ENDING BALANCE						
33-499-100	Reserved Fund Balance	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Total Parks & Recreation Capital Res Expenditures		\$156,922.00	\$10,794.75	\$109,931.20	70.05%	\$46,990.80
Total Parks & Recreation Capital Res Revenues:						
		\$156,922.00	\$595.41	\$52,177.39		\$104,744.61
Total Parks & Recreation Capital Res Expenditures:		\$156,922.00	\$10,794.75	\$109,931.20		\$46,990.80
Total Parks & Recreation Capital Res Fund Balanc		\$0.00	(\$10,199.34)	(\$57,753.81)		\$57,753.81

Lower Providence Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2023) Period (5)

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
35 Highway Aid Fund						
Revenue						
INTEREST						
35-341-000	Interest Earnings	\$3,600.00	\$1,728.22	\$5,920.15	164.45%	(\$2,320.15)
	Subtotal	\$3,600.00	\$1,728.22	\$5,920.15	164.45%	(\$2,320.15)
STATE SHARED REVENUES						
35-355-050	Liquid Fuels	\$752,058.00	\$0.00	\$752,058.98	100.00%	(\$0.98)
	Subtotal	\$752,058.00	\$0.00	\$752,058.98	100.00%	(\$0.98)
INTERFUND TRANSFERS						
35-392-039	Transfer from Capital Projects	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
REIMBURSEMENT						
35-395-000	Refund Of Prior Yr Expenditure	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
FUND BALANCE FORWARD						
35-399-101	Fund Balance Forward	\$254,428.00	\$0.00	\$0.00	0.00%	\$254,428.00
	Subtotal	\$254,428.00	\$0.00	\$0.00	0.00%	\$254,428.00
Total Highway Aid Fund Revenues:		\$1,010,086.00	\$1,728.22	\$757,979.13	75.04%	\$252,106.87
<hr/>						
Total Highway Aid Fund Revenues:		\$1,010,086.00	\$1,728.22	\$757,979.13		\$252,106.87
Total Highway Aid Fund Expenditures:		\$1,010,086.00	\$8,451.52	\$136,917.50		\$873,168.50
Total Highway Aid Fund Fund Balance:		\$0.00	(\$6,723.30)	\$621,061.63		(\$621,061.63)

Lower Providence Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2023) Period (5)

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
Expenditure						
PUBLIC WORKS						
35-430-374	Equipment Repair	\$8,000.00	\$0.00	\$1,920.00	24.00%	\$6,080.00
	Subtotal	\$8,000.00	\$0.00	\$1,920.00	24.00%	\$6,080.00
SNOW & ICE REMOVAL						
35-432-187	Overtime-Snow removal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
35-432-240	Supplies	\$125,000.00	\$0.00	(\$4,081.20)	-3.26%	\$129,081.20
35-432-385	Equipment Rental	\$22,000.00	\$0.00	\$0.00	0.00%	\$22,000.00
	Subtotal	\$147,000.00	\$0.00	(\$4,081.20)	-2.78%	\$151,081.20
TRAFFIC LIGHTS						
35-433-370	Repair & Maintenance Services	\$30,000.00	\$1,997.51	\$14,491.78	48.31%	\$15,508.22
	Subtotal	\$30,000.00	\$1,997.51	\$14,491.78	48.31%	\$15,508.22
STREET LIGHTS						
35-434-361	Street Lighting	\$42,000.00	\$3,268.92	\$18,133.12	43.17%	\$23,866.88
	Subtotal	\$42,000.00	\$3,268.92	\$18,133.12	43.17%	\$23,866.88
HIGHWAYS & BRIDGES						
35-438-245	Highway Supplies	\$35,000.00	\$3,185.09	\$4,551.18	13.00%	\$30,448.82
	Subtotal	\$35,000.00	\$3,185.09	\$4,551.18	13.00%	\$30,448.82
CONSTRUCTION & REBUILDING						
35-439-100	Road Projects	\$570,000.00	\$0.00	\$1,902.62	0.33%	\$568,097.38
	Subtotal	\$570,000.00	\$0.00	\$1,902.62	0.33%	\$568,097.38
INTERFUND TRANSFERS						
35-492-021	Transfer to Sinking Fund	\$178,086.00	\$0.00	\$100,000.00	56.15%	\$78,086.00
	Subtotal	\$178,086.00	\$0.00	\$100,000.00	56.15%	\$78,086.00
ENDING BALANCE						
35-499-100	Reserved Fund Balance	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Total Highway Aid Fund Expenditures:		\$1,010,086.00	\$8,451.52	\$136,917.50	13.56%	\$873,168.50
Total Highway Aid Fund Revenues:						
		\$1,010,086.00	\$1,728.22	\$757,979.13		\$252,106.87
Total Highway Aid Fund Expenditures:		\$1,010,086.00	\$8,451.52	\$136,917.50		\$873,168.50
Total Highway Aid Fund Fund Balance:		\$0.00	(\$6,723.30)	\$621,061.63		(\$621,061.63)

Lower Providence Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2023) Period (5)

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
39 Unrestricted Capital Fund						
Revenue						
INTEREST						
39-341-000	Interest Earnings	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
FUND BALANCE FORWARD						
39-399-101	Fund Balance Forward	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Total Unrestricted Capital Fund Revenues:		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
<hr/>						
Total Unrestricted Capital Fund Revenues:		\$0.00	\$0.00	\$0.00		\$0.00
Total Unrestricted Capital Fund Expenditures:		\$0.00	\$0.00	\$0.00		\$0.00
Total Unrestricted Capital Fund Fund Balance:		\$0.00	\$0.00	\$0.00		\$0.00

Lower Providence Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2023) Period (5)

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
Expenditure						
INTERFUND TRANSFERS						
39-492-030	Transfer to Capital Projects	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
39-492-035	Transfer to Liquid Fuels	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
ENDING BALANCE						
39-499-000	Reserved Fund Balance	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Total Unrestricted Capital Fund Expenditures:		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
<hr/>						
Total Unrestricted Capital Fund Revenues:		\$0.00	\$0.00	\$0.00		\$0.00
Total Unrestricted Capital Fund Expenditures:		\$0.00	\$0.00	\$0.00		\$0.00
Total Unrestricted Capital Fund Fund Balance:		\$0.00	\$0.00	\$0.00		\$0.00

Lower Providence Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2023) Period (5)

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
40 Tree Fund						
Revenue						
INTEREST						
40-341-000	Interest Earnings	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
CONTRIBUTIONS & DONATIONS						
40-387-200	Contributions-Developers	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
FUND BALANCE FORWARD						
40-399-101	Fund Balance Forwarded	\$14,739.00	\$0.00	\$0.00	0.00%	\$14,739.00
	Subtotal	\$14,739.00	\$0.00	\$0.00	0.00%	\$14,739.00
Total Tree Fund Revenues:		\$14,739.00	\$0.00	\$0.00	0.00%	\$14,739.00
<hr/>						
Total Tree Fund Revenues:		\$14,739.00	\$0.00	\$0.00		\$14,739.00
Total Tree Fund Expenditures:		\$14,739.00	\$0.00	\$800.00		\$13,939.00
Total Tree Fund Fund Balance:		\$0.00	\$0.00	(\$800.00)		\$800.00

Lower Providence Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2023) Period (5)

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
Expenditure						
HIGHWAYS & BRIDGES						
40-438-000	Tree Maintenance	\$14,739.00	\$0.00	\$800.00	5.43%	\$13,939.00
	Subtotal	\$14,739.00	\$0.00	\$800.00	5.43%	\$13,939.00
SHADE TREES						
40-455-248	Tree Planting	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
MISCELLANEOUS						
40-480-000	Miscellaneous	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
ENDING BALANCE						
40-499-100	Reserved Fund Balance	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Total Tree Fund Expenditures:		\$14,739.00	\$0.00	\$800.00	5.43%	\$13,939.00
<hr/>						
Total Tree Fund Revenues:		\$14,739.00	\$0.00	\$0.00		\$14,739.00
Total Tree Fund Expenditures:		\$14,739.00	\$0.00	\$800.00		\$13,939.00
Total Tree Fund Fund Balance:		\$0.00	\$0.00	(\$800.00)		\$800.00

Lower Providence Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2023) Period (5)

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
41 Sidewalk Fund						
Revenue						
INTEREST						
41-341-000	Interest Earnings	\$540.00	\$166.29	\$844.87	156.46%	(\$304.87)
	Subtotal	\$540.00	\$166.29	\$844.87	156.46%	(\$304.87)
CONTRIBUTIONS & DONATIONS						
41-387-200	Contributions	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
FUND BALANCE FORWARD						
41-399-101	Fund Balance Forward	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Total Sidewalk Fund Revenues:		\$540.00	\$166.29	\$844.87	156.46%	(\$304.87)
<hr/>						
Total Sidewalk Fund Revenues:		\$540.00	\$166.29	\$844.87		(\$304.87)
Total Sidewalk Fund Expenditures:		\$540.00	\$0.00	\$0.00		\$540.00
Total Sidewalk Fund Fund Balance:		\$0.00	\$166.29	\$844.87		(\$844.87)

Lower Providence Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2023) Period (5)

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
Expenditure						
ENDING BALANCE						
41-499-000	Reserved Fund Balance	\$540.00	\$0.00	\$0.00	0.00%	\$540.00
	Subtotal	\$540.00	\$0.00	\$0.00	0.00%	\$540.00
Total Sidewalk Fund Expenditures:		\$540.00	\$0.00	\$0.00	0.00%	\$540.00
Total Sidewalk Fund Revenues:		\$540.00	\$166.29	\$844.87		(\$304.87)
Total Sidewalk Fund Expenditures:		\$540.00	\$0.00	\$0.00		\$540.00
Total Sidewalk Fund Fund Balance:		\$0.00	\$166.29	\$844.87		(\$844.87)

Lower Providence Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2023) Period (5)

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
42 Stormwater Fund						
Revenue						
INTEREST						
42-341-000	Interest Earnings	\$100.00	\$510.60	\$2,594.25	2594.25%	(\$2,494.25)
	Subtotal	\$100.00	\$510.60	\$2,594.25	2594.25%	(\$2,494.25)
CONTRIBUTIONS & DONATIONS						
42-387-200	Contributions	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
INTERFUND TRANSFERS						
42-392-010	Transfer from General Fund	\$21,000.00	\$0.00	\$0.00	0.00%	\$21,000.00
42-392-044	Transfer from ARPA Fund	\$350,000.00	\$0.00	\$0.00	0.00%	\$350,000.00
	Subtotal	\$371,000.00	\$0.00	\$0.00	0.00%	\$371,000.00
FUND BALANCE FORWARD						
42-399-101	Fund Balance Forward	\$7,400.00	\$0.00	\$0.00	0.00%	\$7,400.00
	Subtotal	\$7,400.00	\$0.00	\$0.00	0.00%	\$7,400.00
Total Stormwater Fund Revenues:		\$378,500.00	\$510.60	\$2,594.25	0.69%	\$375,905.75
Total Stormwater Fund Expenditures:						
Total Stormwater Fund Expenditures:		\$378,500.00	\$0.00	\$15,000.00		\$363,500.00
Total Stormwater Fund Fund Balance:		\$0.00	\$510.60	(\$12,405.75)		\$12,405.75

Lower Providence Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2023) Period (5)

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
Expenditure						
STORM WATER MANAGEMENT						
42-446-250	Stormwater Maintenance	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
42-446-310	MS4 Permit Requirements	\$7,500.00	\$0.00	\$0.00	0.00%	\$7,500.00
42-446-374	Gunite Projects	\$121,000.00	\$0.00	\$0.00	0.00%	\$121,000.00
42-446-450	Stormwater Fee ImplementARPA	\$250,000.00	\$0.00	\$0.00	0.00%	\$250,000.00
	Subtotal	\$378,500.00	\$0.00	\$0.00	0.00%	\$378,500.00
REIMBURSEMENT						
42-491-000	Refund of Prior Yr Revenue	\$0.00	\$0.00	\$15,000.00	0.00%	(\$15,000.00)
	Subtotal	\$0.00	\$0.00	\$15,000.00	0.00%	(\$15,000.00)
ENDING BALANCE						
42-499-000	Reserved Fund Balance	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Total Stormwater Fund Expenditures:		\$378,500.00	\$0.00	\$15,000.00	3.96%	\$363,500.00
<hr/>						
Total Stormwater Fund Revenues:		\$378,500.00	\$510.60	\$2,594.25		\$375,905.75
Total Stormwater Fund Expenditures:		\$378,500.00	\$0.00	\$15,000.00		\$363,500.00
Total Stormwater Fund Fund Balance:		\$0.00	\$510.60	(\$12,405.75)		\$12,405.75

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Statement of Revenues and Expenditures - Compared to Budget
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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
44 American Rescue Plan Act						
Revenue						
INTEREST						
44-341-000	Interest	\$40,000.00	\$8,823.20	\$48,812.26	122.03%	(\$8,812.26)
	Subtotal	\$40,000.00	\$8,823.20	\$48,812.26	122.03%	(\$8,812.26)
FEDERAL SHARED REVENUES						
44-352-530	American Rescue Plan Funds	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
FUND BALANCE FORWARD						
44-399-101	Fund Balance Forward	\$1,290,637.00	\$0.00	\$0.00	0.00%	\$1,290,637.00
	Subtotal	\$1,290,637.00	\$0.00	\$0.00	0.00%	\$1,290,637.00
Total American Rescue Plan Act Revenues:		\$1,330,637.00	\$8,823.20	\$48,812.26	3.67%	\$1,281,824.74
<hr/>						
Total American Rescue Plan Act Revenues:		\$1,330,637.00	\$8,823.20	\$48,812.26		\$1,281,824.74
Total American Rescue Plan Act Expenditures:		\$1,330,637.00	\$11,907.00	\$119,536.56		\$1,211,100.44
Total American Rescue Plan Act Fund Balance:		\$0.00	(\$3,083.80)	(\$70,724.30)		\$70,724.30

Lower Providence Township
Statement of Revenues and Expenditures - Compared to Budget
Year (2023) Period (5)

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
Expenditure						
INTERFUND TRANSFERS						
44-492-004	Transfer to Library Fund	\$20,000.00	\$0.00	\$20,000.00	100.00%	\$0.00
44-492-010	Transfer to General Fund	\$75,000.00	\$0.00	\$0.00	0.00%	\$75,000.00
44-492-030	Transfer to Capital Projects	\$793,715.00	\$11,907.00	\$50,688.19	6.39%	\$743,026.81
44-492-033	Transfer to P&R Capital	\$91,922.00	\$0.00	\$48,848.37	53.14%	\$43,073.63
44-492-042	Transfer to Stormwater Fund	\$350,000.00	\$0.00	\$0.00	0.00%	\$350,000.00
	Subtotal	\$1,330,637.00	\$11,907.00	\$119,536.56	8.98%	\$1,211,100.44
ENDING BALANCE						
44-499-000	Reserved Fund Balance	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Total American Rescue Plan Act Expenditures:		\$1,330,637.00	\$11,907.00	\$119,536.56	8.98%	\$1,211,100.44
Total American Rescue Plan Act Revenues:		\$1,330,637.00	\$8,823.20	\$48,812.26		\$1,281,824.74
Total American Rescue Plan Act Expenditures:		\$1,330,637.00	\$11,907.00	\$119,536.56		\$1,211,100.44
Total American Rescue Plan Act Fund Balance:		\$0.00	(\$3,083.80)	(\$70,724.30)		\$70,724.30

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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
55 Township Self Insurance Fund						
Revenue						
INTEREST						
55-341-000	Interest Earnings	\$30,000.00	\$1,206.28	\$8,398.53	28.00%	\$21,601.47
	Subtotal	\$30,000.00	\$1,206.28	\$8,398.53	28.00%	\$21,601.47
FUND BALANCE FORWARD						
55-399-101	Fund Balance Forward	\$1,526,110.00	\$0.00	\$0.00	0.00%	\$1,526,110.00
	Subtotal	\$1,526,110.00	\$0.00	\$0.00	0.00%	\$1,526,110.00
Total Township Self Insurance Fund Revenues:		\$1,556,110.00	\$1,206.28	\$8,398.53	0.54%	\$1,547,711.47
Total Township Self Insurance Fund Revenues:		\$1,556,110.00	\$1,206.28	\$8,398.53		\$1,547,711.47
Total Township Self Insurance Fund Expenditures:		\$1,556,110.00	\$20,285.77	(\$35,580.40)		\$1,591,690.40
Total Township Self Insurance Fund Fund Balance		\$0.00	(\$19,079.49)	\$43,978.93		(\$43,978.93)

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Statement of Revenues and Expenditures - Compared to Budget
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Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
92 Escrow Fund						
Expenditure						
REIMBURSEMENT						
92-491-500	Bad debt expense	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Total Escrow Fund Expenditures:		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Total Escrow Fund Expenditures:		\$0.00	\$0.00	\$0.00		\$0.00
Total Escrow Fund Fund Balance:		#Type!	#Type!	#Type!		#Type!

Revenue Trends - January 2023

Earned Income - 01-310-210

1% of wages of residents. .5% to Methacton School District, .5% to Township. Quarterly deposits are due the end of the month after the end of the quarter. For example, 1st quarter – January through March is due by April 30th.

		2013		2014		2015		2016		2017		2018		2019		2020 *		2021		2022		2022 YTD		2023
January	\$	469,565.64	\$	226,357.37	\$	115,605.49	\$	109,924.84	\$	116,377.67	\$	145,242.32	\$	203,877.16	\$	136,868.63	\$	120,755.11	\$	148,813.39		\$	153,071.04	
February	\$	422,705.40	\$	787,296.10	\$	906,220.57	\$	811,271.72	\$	956,989.57	\$	919,502.27	\$	1,191,923.62	\$	1,105,197.40	\$	1,104,665.82	\$	1,189,803.26		\$	996,653.61	
March	\$	588,416.74	\$	272,941.01	\$	429,527.01	\$	428,024.02	\$	242,357.21	\$	275,302.45	\$	276,630.04	\$	267,584.80	\$	355,635.09	\$	324,072.62		\$	531,120.77	
April	\$	391,045.94	\$	304,070.98	\$	252,070.78	\$	250,200.20	\$	200,282.87	\$	205,288.35	\$	259,972.30	\$	309,941.98	\$	137,886.60	\$	238,064.21		\$	258,547.98	
May	\$	307,661.81	\$	376,276.54	\$	961,364.20	\$	1,068,412.39	\$	1,165,937.48	\$	1,190,980.36	\$	1,184,446.00	\$	1,032,481.72	\$	1,199,768.20	\$	1,398,927.66		\$	1,339,634.34	
June	\$	550,006.18	\$	692,844.99	\$	350,520.93	\$	239,872.03	\$	312,176.34	\$	306,491.11	\$	326,854.41	\$	360,579.22	\$	459,104.39	\$	343,341.65				
July	\$	509,171.29	\$	361,239.92	\$	142,872.67	\$	83,211.43	\$	98,224.82	\$	141,413.25	\$	103,020.39	\$	200,671.41	\$	76,084.85	\$	118,630.10				
August	\$	306,789.02	\$	647,015.82	\$	651,431.58	\$	857,986.12	\$	900,578.02	\$	901,027.53	\$	961,748.09	\$	917,909.06	\$	1,042,452.77	\$	1,123,812.39				
September	\$	433,231.27	\$	412,748.18	\$	462,644.97	\$	248,013.52	\$	247,896.04	\$	285,345.67	\$	260,796.99	\$	240,509.44	\$	284,842.15	\$	290,540.31				
October	\$	193,372.03	\$	190,948.39	\$	90,491.66	\$	114,258.04	\$	116,433.75	\$	130,223.75	\$	142,342.33	\$	103,062.90	\$	107,840.96	\$	113,370.68				
November	\$	620,633.96	\$	627,485.69	\$	623,993.79	\$	886,729.49	\$	869,732.57	\$	859,741.45	\$	1,044,650.04	\$	953,407.34	\$	1,077,998.42	\$	844,109.71				
December	\$	379,426.70	\$	410,675.49	\$	490,724.46	\$	244,749.58	\$	227,756.64	\$	230,466.37	\$	255,821.09	\$	263,545.14	\$	245,223.10	\$	636,183.07				

\$	5,172,025.98	\$	5,309,900.48	\$	5,477,468.11	\$	5,342,653.38	\$	5,454,742.98	\$	5,591,024.88	\$	6,212,082.46	\$	5,891,759.04	\$	6,212,257.46	\$	6,769,669.05	\$	3,299,681.14	\$	3,279,027.74
																					YTD vs 2022	\$	(20,653.40)
																					2023 budgeted	\$	6,650,000.00
																					% of budget		49.31%

*2020 - year-end deadline extended from April 15 to July 15.

*2021-year-end deadline extended from April 15 to May 15.

Local Services Tax - 01-310-510

\$1.00 per week an employee works in the Township for a total of \$52.00 per year.

\$5.00 to Methacton School District, \$47.00 to Township. Must earn a minimum of \$12,000.00 per year.

Same cycle as Earned Income Tax making February, May, August and November the months with the highest collections.

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2022 YTD	2023
January	\$ 32,928.44	\$ 17,408.71	\$ 15,425.72	\$ 11,800.44	\$ 16,105.45	\$ 15,178.45	\$ 22,075.68	\$ 14,415.89	\$ 10,187.93	\$ 11,229.74	\$	30,624.00
February	\$ 51,512.53	\$ 77,456.12	\$ 75,920.62	\$ 72,382.40	\$ 92,768.74	\$ 109,164.58	\$ 115,140.26	\$ 125,374.01	\$ 107,938.16	\$ 109,335.50	\$	94,194.80
March	\$ 29,151.38	\$ 62,598.97	\$ 23,634.86	\$ 14,706.95	\$ 28,161.97	\$ 4,929.75	\$ 6,048.08	\$ 3,290.15	\$ 13,917.26	\$ 7,493.00	\$	2,953.94
April	\$ 28,268.51	\$ 15,854.82	\$ 20,067.14	\$ 25,756.87	\$ 25,825.94	\$ 19,968.39	\$ 16,241.60	\$ 17,098.28	\$ 16,320.23	\$ 10,911.48	\$	33,060.14
May	\$ 44,111.03	\$ 70,657.73	\$ 65,866.09	\$ 90,036.84	\$ 118,006.52	\$ 110,172.25	\$ 114,907.05	\$ 117,246.52	\$ 96,468.22	\$ 97,021.50	\$	110,701.83
June	\$ 55,410.16	\$ 22,391.96	\$ 43,274.69	\$ 31,877.86	\$ 4,957.99	\$ 11,484.77	\$ 14,692.53	\$ 5,567.74	\$ 23,779.05	\$ 23,885.92		
July	\$ 49,683.72	\$ 17,952.71	\$ 20,583.91	\$ 19,779.16	\$ 16,446.62	\$ 23,018.98	\$ 17,696.04	\$ 18,638.67	\$ 10,188.14	\$ 21,302.03		
August	\$ 15,232.97	\$ 107,952.90	\$ 72,320.67	\$ 108,557.92	\$ 123,094.63	\$ 118,527.04	\$ 123,228.42	\$ 110,077.94	\$ 122,225.06	\$ 110,592.88		
September	\$ 52,438.23	\$ 4,161.90	\$ 32,643.13	\$ 7,213.16	\$ 2,882.96	\$ 5,356.70	\$ 3,126.65	\$ 2,027.77	\$ 3,139.43	\$ 1,459.06		
October	\$ 22,299.79	\$ 37,437.18	\$ 16,187.97	\$ 12,989.23	\$ 20,256.45	\$ 33,139.51	\$ 24,690.62	\$ 22,269.53	\$ 12,526.09	\$ 9,024.11		
November	\$ 45,479.08	\$ 77,798.90	\$ 76,915.78	\$ 103,356.15	\$ 107,760.94	\$ 99,082.25	\$ 118,481.33	\$ 102,628.66	\$ 110,611.23	\$ 127,818.05		
December	\$ 28,661.96	\$ 22,618.55	\$ 20,902.64	\$ 15,064.08	\$ 2,686.85	\$ 2,484.61	\$ 693.96	\$ 9,844.80	\$ 4,839.07	\$ 9,458.52		
	\$ 455,177.80	\$ 534,290.45	\$ 483,743.22	\$ 513,521.06	\$ 558,955.06	\$ 552,507.28	\$ 577,022.22	\$ 548,479.96	\$ 532,139.87	\$ 539,531.79	\$ 235,991.22	\$ 271,534.71
											YTD vs 2022	\$ 35,543.49
											2023 budgeted	\$ 515,000.00
											% of budget	52.73%

Real Estate Transfer Taxes - 01-310-100

1% of sale price of property. .5% to Methacton School District, .5% to Township.

Receipts depend on property sales.

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2022 YTD	2023
January	\$ 22,127.78	\$ 15,332.10	\$ 29,114.34	\$ 27,970.64	\$ 108,801.08	\$ 29,920.09	\$ 110,712.48	\$ 62,709.78	\$ 57,356.17	\$ 100,572.95		\$ 39,325.46
February	\$ 11,201.40	\$ 9,432.24	\$ 27,822.20	\$ 18,707.71	\$ 17,584.63	\$ 17,980.55	\$ 28,416.47	\$ 32,231.13	\$ 28,926.36	\$ 35,726.39		\$ 22,994.52
March	\$ 34,784.54	\$ 29,735.15	\$ 19,555.87	\$ 23,812.80	\$ 40,956.16	\$ 49,739.36	\$ 49,556.72	\$ 35,548.97	\$ 64,679.28	\$ 64,575.63		\$ 30,679.91
April	\$ 27,106.81	\$ 16,099.88	\$ 31,285.15	\$ 42,759.78	\$ 56,454.16	\$ 37,996.94	\$ 104,714.62	\$ 41,742.14	\$ 76,496.81	\$ 64,927.26		\$ 36,048.56
May	\$ 28,160.04	\$ 35,515.57	\$ 39,868.36	\$ 89,771.53	\$ 40,740.68	\$ 42,709.32	\$ 48,665.24	\$ 42,047.20	\$ 46,183.29	\$ 71,651.93		\$ 34,729.27
June	\$ 35,311.64	\$ 26,111.57	\$ 42,064.54	\$ 54,474.13	\$ 60,823.98	\$ 38,298.13	\$ 75,639.17	\$ 44,814.12	\$ 88,108.49	\$ 100,505.38		
July	\$ 158,758.75	\$ 68,719.76	\$ 46,577.03	\$ 61,169.50	\$ 56,568.04	\$ 112,290.31	\$ 71,249.82	\$ 45,569.23	\$ 92,290.98	\$ 72,662.96		
August	\$ 85,476.75	\$ 77,980.56	\$ 59,663.45	\$ 56,700.82	\$ 56,331.03	\$ 58,740.00	\$ 263,330.07	\$ 45,258.11	\$ 118,560.72	\$ 110,608.54		
September	\$ 41,843.89	\$ 56,188.30	\$ 48,992.64	\$ 38,791.73	\$ 45,476.63	\$ 67,965.71	\$ 39,450.27	\$ 69,185.78	\$ 90,318.62	\$ 96,039.58		
October	\$ 25,208.21	\$ 59,703.02	\$ 35,915.26	\$ 28,433.72	\$ 35,879.91	\$ 176,436.07	\$ 40,263.33	\$ 63,373.46	\$ 60,827.64	\$ 53,123.15		
November	\$ 44,254.35	\$ 27,378.75	\$ 46,846.24	\$ 40,898.89	\$ 29,353.44	\$ 40,532.50	\$ 36,552.04	\$ 61,492.99	\$ 49,203.04	\$ 42,219.61		
December	\$ 41,688.53	\$ 27,717.17	\$ 59,084.17	\$ 40,262.31	\$ 36,760.52	\$ 35,786.61	\$ 68,475.16	\$ 40,457.65	\$ 53,019.24	\$ 95,979.78		
	\$ 555,922.69	\$ 449,914.07	\$ 486,789.25	\$ 523,753.56	\$ 585,730.26	\$ 708,395.59	\$ 937,025.39	\$ 584,430.56	\$ 825,970.64	\$ 908,593.16	\$ 337,454.16	\$ 163,777.72
											YTD vs 2022	\$ (173,676.44)
											2023 budgeted	\$ 700,000.00
											% of budget	23%

Real Estate Taxes (General Fund) - 01-301-100

Tax bills are mailed March 1st. 2% discount if paid by April 30th. 10 % penalty if paid after June 30th.

Receipts are heaviest in April and May as homeowners take advantage of the discount period. July receipts increase as payments are made before penalty is imposed.

Unpaid taxes as of December 31st are reported to Montgomery County and the properties are liened.

	2013	2014	2015	2016	2017	2018	2019	2020 *	2021	2022	2022 YTD	2023
January	\$ (70.02)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (28.81)
February	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
March	\$ 110,872.72	\$ 179,649.36	\$ 116,802.86	\$ 186,281.98	\$ 92,511.79	\$ 58,411.17	\$ 76,640.52	\$ 90,954.02	\$ -	\$ -	\$ -	\$ -
April	\$ 282,902.58	\$ 755,695.42	\$ 577,492.95	\$ 801,496.06	\$ 331,127.57	\$ 289,560.05	\$ 434,215.71	\$ 337,625.72	\$ 514,653.24	\$ 582,268.50	\$ -	\$ 210,953.93
May	\$ 882,322.47	\$ 336,158.01	\$ 564,005.77	\$ 301,388.55	\$ 898,067.80	\$ 985,413.38	\$ 825,709.08	\$ 748,332.24	\$ 1,121,497.21	\$ 1,234,941.96	\$ -	\$ 272,014.53
June	\$ 7,030.87	\$ 20,126.58	\$ 15,358.88	\$ 26,875.49	\$ 1,636.13	\$ (10,127.97)	\$ (11,324.19)	\$ 141,042.64	\$ 36,359.37	\$ 146,586.25	\$ -	\$ 1,961,672.57
July	\$ 48,856.15	\$ 58,014.36	\$ 66,627.37	\$ 46,167.29	\$ 46,459.74	\$ 43,141.39	\$ 42,743.58	\$ 32,139.00	\$ 25,787.72	\$ 43,265.84	\$ -	\$ -
August	\$ 4,365.45	\$ 2,180.82	\$ 4,792.86	\$ 12,974.21	\$ 2,123.45	\$ 4,255.60	\$ 3,182.47	\$ 41,888.89	\$ 17,297.33	\$ 30,076.97	\$ -	\$ -
September	\$ 5,403.26	\$ 4,619.37	\$ 2,755.46	\$ 5,212.85	\$ 6,617.72	\$ 6,589.58	\$ 14,885.46	\$ 9,647.12	\$ 5,364.84	\$ 4,594.02	\$ -	\$ -
October	\$ 2,311.40	\$ 2,781.50	\$ 3,118.59	\$ 2,285.29	\$ 955.20	\$ 4,750.35	\$ 1,160.42	\$ 1,646.09	\$ 3,563.56	\$ 1,165.03	\$ -	\$ -
November	\$ 2,889.55	\$ 3,958.23	\$ 5,845.88	\$ 3,632.27	\$ 838.93	\$ 1,762.86	\$ 2,874.58	\$ 2,760.10	\$ 4,213.74	\$ 3,265.54	\$ -	\$ -
December	\$ 24,003.43	\$ 23,706.65	\$ 18,572.21	\$ 28,504.98	\$ 28,513.40	\$ 26,866.25	\$ 23,373.03	\$ 24,359.12	\$ 4,180.09	\$ 3,783.22	\$ -	\$ -
	\$ 1,370,887.86	\$ 1,386,890.30	\$ 1,375,372.83	\$ 1,414,818.97	\$ 1,408,851.73	\$ 1,410,622.66	\$ 1,413,460.66	\$ 1,430,394.94	\$ 1,732,917.10	\$ 2,049,947.33	\$ 1,817,210.46	\$ 2,444,612.22
											YTD vs 2022	\$ 627,401.76
											2023 budgeted	\$ 2,581,790.00
											% of budget	94.69%

*2020 discount period extended from April 30 to May 31, Face payment date extended from June 30 to July 30.

Shannondell paid taxes in protest. Put 25% in escrow account.

2021 increase millage by .22 mills

2022 increase millage by .16 mills

2023 increase millage by .3318 mils

Community Development Revenue

01-362-200,01-362-410,01-362-411,01-362-420,01-362-430,01-362-450,01-362-460,01-362-470

Building, electrical, plumbing, etc. permits. Depends on new construction and property improvements.

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2022 YTD	2023
January	\$ 7,522.70	\$ 12,253.96	\$ 57,462.86	\$ 8,282.36	\$ 35,148.99	\$ 18,375.95	\$ 146,192.31	\$ 260,812.21	\$ 24,377.06	\$ 114,088.36	\$	\$ 24,486.79
February	\$ 9,701.98	\$ 12,402.33	\$ 19,954.12	\$ 27,939.21	\$ 20,168.05	\$ 232,492.61	\$ 42,699.60	\$ 58,960.70	\$ 120,431.23	\$ 103,946.80	\$	\$ 42,577.07
March	\$ 36,987.84	\$ 38,339.65	\$ 15,989.06	\$ 20,278.63	\$ 58,119.00	\$ 41,400.86	\$ 54,654.64	\$ 41,777.00	\$ 103,464.18	\$ 46,947.60	\$	\$ 32,326.47
April	\$ 39,045.29	\$ 32,112.62	\$ 137,149.01	\$ 208,028.31	\$ 39,990.71	\$ 65,803.57	\$ 86,051.35	\$ 6,027.55	\$ 135,882.45	\$ 29,703.02	\$	\$ 50,563.22
May	\$ 50,686.75	\$ 27,290.49	\$ 164,804.22	\$ 27,556.87	\$ 53,832.50	\$ 34,732.85	\$ 30,322.60	\$ 24,125.08	\$ 96,003.36	\$ 68,406.31	\$	\$ 31,530.94
June	\$ 20,129.22	\$ 55,420.88	\$ 18,151.56	\$ 24,655.70	\$ 37,520.57	\$ 146,654.66	\$ 62,105.65	\$ 83,336.80	\$ 42,891.45	\$ 41,394.81		
July	\$ 26,524.59	\$ 22,384.04	\$ 29,908.86	\$ 23,201.80	\$ 22,991.40	\$ 24,847.80	\$ 34,839.77	\$ 26,723.28	\$ 108,768.81	\$ 20,039.30		
August	\$ 22,320.94	\$ 18,750.70	\$ 26,443.42	\$ 32,016.80	\$ 110,751.96	\$ 82,949.58	\$ 40,698.81	\$ 49,950.47	\$ 39,927.44	\$ 45,459.52		
September	\$ 20,368.60	\$ 27,167.72	\$ 16,611.41	\$ 41,312.81	\$ 17,717.10	\$ 26,165.29	\$ 27,946.52	\$ 32,637.00	\$ 33,046.35	\$ 23,012.25		
October	\$ 17,511.97	\$ 19,273.54	\$ 45,016.48	\$ 33,509.87	\$ 21,161.32	\$ 22,544.76	\$ 30,162.60	\$ 45,927.68	\$ 29,003.80	\$ 24,206.27		
November	\$ 59,895.59	\$ 278,277.02	\$ 16,810.53	\$ 17,158.14	\$ 26,038.15	\$ 36,731.61	\$ 33,582.33	\$ 64,274.16	\$ 49,716.36	\$ 24,424.07		
December	\$ 32,911.02	\$ 11,264.14	\$ 19,412.00	\$ 42,637.83	\$ 15,743.80	\$ 25,500.25	\$ 19,714.80	\$ 46,362.05	\$ 69,158.90	\$ 17,011.60		
	\$ 343,606.49	\$ 554,937.09	\$ 567,713.53	\$ 506,578.33	\$ 459,183.55	\$ 758,199.79	\$ 608,970.98	\$ 740,913.98	\$ 852,671.39	\$ 558,639.91	\$ 363,092.09	\$ 181,484.49
											YTD vs 2022	\$ (181,607.60)
											2023 budgeted	\$ 657,000.00
											% of budget	27.62%

		Budgeted	Grand Totals YTD Actual	YTD % of budget	Averaged YTD % of budget	Over/(Under) % of budget
2023	\$	11,103,790.00	\$ 6,340,436.88	57.10%	41.67%	15.43%
2022	\$	10,026,065.00	\$ 6,053,429.07	60.38%	41.67%	18.71%
above(below) prior year		\$	287,007.81			



LOWER PROVIDENCE TOWNSHIP

100 Parklane Drive • Eagleville, PA 19403 • www.lowerprovidence.org

Administration: 610 539-8020 • Fax: 610 539-6347

Police: 610-539-5901 • Fax: 610-630-2219



MEMORANDUM

TO: Board of Supervisors

FROM: E.J. Mentry, Township Manager

SUBJECT: Campus Master Plan Project Award (6/15/23 Agenda Item 3a)

DATE: June 8, 2023

At the June 15, 2023 Board of Supervisors meeting, the Board is asked to consider awarding the Township Campus Master Planning project to one of the two finalist firms. Both firms – Kimmel Bogrette Architecture + Site, and Boyle Construction/MKSD Architects – presented to the Board at the June 1, 2023 meeting.

The campus master plan is the first phase of the project to reimagine the municipal campus and plan for a new Township building and Police station. The master planning process is anticipated to take approximately five (5) months, after which the Township will have multiple concepts from which to choose. Once a concept is chosen, a consultant will need to be retained to complete the full detailed design, after which the project will move into the bidding, permitting, and construction phases. Presumably, the same consultant chosen for the master plan phase will be retained for the design phase.

Both firms under consideration for the master plan are extremely experienced and qualified for this type of project, and both proposals are within the anticipated budget for this phase. Kimmel Bogrette's proposal is \$55,000, while Boyle/MKSD's proposal is \$35,500. Staff recommends the Board utilize the newly-created Municipal Complex Fund to pay for the campus master plan. Alternatively, the Board could consider utilizing American Rescue Plan (ARPA) funds for this phase of the project.

Included in your packets for the June 15 meeting are copies of the presentations given by each firm during their June 1st presentations to the Board.

Please let me know if you have any questions in advance of the meeting.



June 7, 2023

**BOARD OF SUPERVISORS'
EXECUTIVE SUMMARY**

**Revised Final Land Development LD-23-06 - 3150 Ridge Pike Eagle Stream Plaza
HTC Associates, LLC**

90 Day clock: Waived by applicant

Requested Action: Approval of revised final plan;

Plan Summary: For your consideration is a proposal from Lou Gambone of HTC Associates to revise a previously approved, recorded, and partially constructed land development plan for a contractor office and garage on the vacant lot at 3150 Ridge Pike. The plan was recorded 1/29/2010. The perimeter curbing, entrance curbing, storm water network and utility connections have been installed on site.

The revision is due to the change of use, which the Board considered and approved with conditions in a Conditional Use decision, December 1, 2022.

Requested Waivers:

1. None

Current review letters: *see attached of the review letters

- LPT BOS Resolution 2022-36 approving Conditional Use Application CU-22-06 – 12-1-2022
- CU-22-06 HTC Associates – 3150 Ridge Pike Renderings 9-12-2022
- CU-22-06 HTC Associates – 3150 Site Plan – 5-2-08, last revised 4-12-2023
- McMahon plan review – 5-12-2023
- Creveling correspondence – 6-5-2023
- LPTPD memo – 5-1-2023
- Fire Marshal plan review – 4-21-2023

Review Comment Summary

- The applicant contended that prior approval for the plan precludes the recommended studies and permitting suggested by the township transportation consultant.

Comments from Township Departments:

- The applicant will need to obtain all required permits from municipal and outside agencies.

Planning Director Comments:

- There may be existing easements with neighboring property owners at 3140 Ridge.

LOWER PROVIDENCE TOWNSHIP
MONTGOMERY COUNTY, PENNSYLVANIA

RESOLUTION NO. 2022 – 36

WHEREAS, HTC Associates, LLC (hereinafter referred to as “Applicant”) has submitted a request for conditional use approval related to property located at 3150 Ridge Pike, Norristown, Lower Providence Township, further identified as Tax Map Parcel Number 43-00-03216-01-7 (the “Property”); and

WHEREAS, the Property is located in the RPBD – Ridge Pike Business District; and

WHEREAS, the Lower Providence Zoning Ordinance (“Ordinance”) permits various uses by conditional use; and

WHEREAS, Applicant has submitted a request for conditional use approval to use the Property as a one-story building having an 8,800 SF footprint to be used for an office and a contractor shop for indoor storage of tools, materials, and small equipment on the property, pursuant to §143-260.V of the Ordinance, which allows uses “of the same general character” as permitted or specifically identified conditional uses to be approved by conditional use approval;

WHEREAS, Township staff and the Township Engineer have reviewed the Application; and

WHEREAS, the Board of Supervisors of Lower Providence Township (hereinafter referred to as “Board”) is prepared to GRANT approval of Applicant’s request for conditional use approval, for the reasons set forth herein; and

WHEREAS, the Board is prepared to authorize the Board Chair and the Township Manager to execute the written decision of the Township, pursuant to Section 913.2(b)(1) of the Pennsylvania Municipalities Planning Code which is set forth as Exhibit “A” hereto.

NOW, THEREFORE, BE IT HEREBY RESOLVED, by the Board of Supervisors of Lower Providence Township this 1st day of December, 2022, that said request for conditional use approval is GRANTED, for the reasons set forth in the Findings of Fact and Conclusions of law, attached hereto as Exhibit "A and incorporated herein.


RESOLVED and **APPROVED** this 1st day of December, 2022.

BOARD OF SUPERVISORS OF LOWER
PROVIDENCE TOWNSHIP

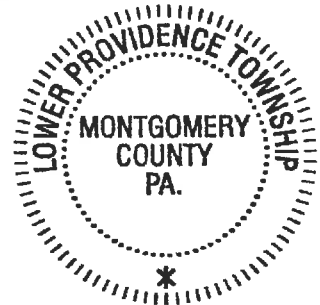
ATTEST:



E.J. Mentry, Secretary

By: 

Gary Neights, Chairman



Exhibit

“A”

Findings of Fact

1. Applicant is HTC Associates, LLC (“Applicant”), equitable owner of certain real property located at 3150 Ridge Pike, Norristown, Lower Providence Township, Montgomery County, further identified as Montgomery County Tax Parcel Number 43-00-03216-01-7 (“Property”).
2. The Property is approximately 34,689 square feet, and is within the RPBD – Ridge Pike Business Zoning District (“RPBD”).
3. Permitted uses in the RPBD are as set forth at §143-259 of the Lower Providence Code of Ordinances (“Code”).
4. Under §143-259.V, any one use of the same general character as those listed in §143-259.A-U are permitted, when approved by the Township Board of Supervisors as a conditional use.
5. Conditional uses are subject to conditions set forth at §143-80 of the Code.
6. Applicant is seeking conditional use approval to permit a one-story building having an 8,800 SF footprint to be used for an office and a contractor shop for indoor storage of tools, materials, and small equipment on the property pursuant to §143-259.V of the Code.
7. On or about September 12, 2022, the Township received an application for Conditional Use approval requesting the following relief:
 - A. §143-259.V – to permit a one-story building having an 8,800 SF footprint to be used for an office and a contractor shop for indoor storage of tools, materials, and small equipment on the property, which Applicant contends is a use of the same general character as those permitted by right in the RPBD.
8. A public hearing was scheduled for October 20, 2022. Notice of the hearing was advertised consistent with the Municipalities Planning Code. The Property was posted with notice of the October 20, 2022 hearing consistent with the Municipalities Planning Code and notice of the hearing was mailed to neighboring property owners as required by the Code.
9. The following exhibits were admitted at the October 20, 2022 hearing:
 - T-1 – Application
 - T-2 – Proof of Advertising
 - T-3 – Neighbor Notification
 - T-4 – Proof of Posting

T-5 – Elevation Plan Dated 9/12/22

T-6 – Site Plan Dated 8/16/22

10. No individuals requested party status at the hearing.
11. Susanne Creveling, a registered engineer with HT Engineering, the design engineer of record for the project, testified for the Applicant as follows:
 - A. The property is located at the intersection of Eagle Stream Drive and Ridge Pike, and has been a field of green since it was previously approved in 2010. N.T., at 6.
 - B. The property was originally approved for a residential use over commercial use in a 5,000 SF capacity two-story building. However there was difficulty in generating interest in the property with this proposed use. N.T., at 6.
 - C. The Applicant proposes to add architectural enhancements to the proposed property, as set forth in the Application. The Applicant will add stone facing and features that would have the building match the design elements of the neighborhood. The Applicant also plans to place the business operation, such as garage doors, on the southern end of the property, where it would not be highly visible. N.T., at 7.
 - D. There is currently a landscape buffer between the property and the residential neighborhood next door. The buffer, along with stormwater and curbing improvements, are already installed pursuant to previous land development approvals. Additionally, the building will be centered and the utilities are already run into the site. The property will also be served by public water and public sewer. N.T., at 7-8.
 - E. Parking for the proposal includes one extra parking space, as a byproduct of using the already installed curb. N.T., at 9.
 - F. Hours of operation will be compliant with what is stipulated within Township rules and regulations. N.T., at 9.
 - G. The building is being constructed for a future occupant, whose identity is yet to be known. N.T., at 10.
 - H. The property has a communal cross-easement that was previously established in perpetuity with a nearby shopping center. Traffic will be directed by utilizing this easement. N.T., at 10-11.
 - I. The Applicant is looking to find an occupant who will use the property as a contractor shop. Rather than a large warehouse, the property would be used by a fencing company or roofing company, who would keep all materials inside the

property to avoid detracting from property aesthetics. N.T., at 13-14.

J. Compared to the 2010 plan that was originally approved, there is no change in excess of allowable impervious coverage. The new plan replaces parking lot paving impervious coverage from the prior plan with roof panel impervious coverage in the new plan, but the total impervious coverage is below 70 percent at 69 percent. N.T., at 24.

K. The building, the Eagle Stream egress, and the relation of the location to the intersection are in the same location as it was proposed in the 2010 plan. The current buffer was also included in the 2010 landscape plan. N.T., at 25-26.

L. Ms. Creveling opined that:

- i. The proposed use is appropriate to the tract in question and will not adversely affect the character of the surrounding land uses and general neighborhood. N.T., at 17.
- ii. The proposed use provides for adequate access to public roads without creating hazardous conditions at intersections or areas of poor alignment and without creating undue congestion. N.T., at 17.
- iii. The proposed use conforms to all applicable requirements of the Code. N.T., at 18.
- iv. The proposed use's water supply and sanitation systems are adequate and able to prevent disease, contamination and unsanitary conditions. N.T., at 18.
- v. The proposed use will result in an appropriate use of land, conservation of the value of buildings, safety from fire, panic and other dangers, adequacy of light and air, the prevention of overcrowding of land and congestion of population and the adequacy of public and community services. N.T., at 18.

12. The following public comments were made:

A. Barry Salter spoke against the proposal. He was concerned that there was already a similar business in the area called Maintain-It-All. N.T., at 30-31.

13. The Board of Supervisors found the testimony and statements on behalf of the Applicant to be credible and persuasive.

CONCLUSIONS OF LAW

1. Applicant seeks the following conditional use approval:

- A. §143-259.V – to permit a one-story building having an 8,800 SF footprint to be used for an office and a contractor shop for indoor storage of tools, materials, and small equipment on the property, which Applicant contends is a use of the same general character as those permitted by right in the RPBD.

2. Legal Authority

"A conditional use is nothing more than a special exception which falls within the jurisdiction of the municipal governing body rather than the zoning hearing board." Williams Holding Group, LLC v. Bd. of Supervisors of W. Hanover Twp., 101 A.3d 1202 (Pa.Cmwlth 2014).

Pennsylvania law is well settled with respect to the burden of proof that the Board of Supervisors must apply when addressing conditional use applications. Northampton Area School District v. E. Allen Township Bd. Of Supervisors, 824 A.2d 372 (Pa. Cmwlth. 2003). The initial burdens of production and persuasion are placed upon the applicant to demonstrate that he or she meets all of the specific objective requirements for the conditional use as set forth in the zoning ordinance. In re Land Use Appeal of Gresko, 2009 Pa. Dist. & Cnty. Dec. LEXIS 419 (citing Appeal of George Baker, Jr., 19 Pa. Commw. 163, 339 A.2d 131 (Pa. Cmwlth. 1975)). The Commonwealth Court has explained that "[a]n applicant who satisfies this prima facie burden is entitled to approval..." Williams Holding Group, LLC v. Bd. of Supervisors of W. Hanover Twp., 101 A.3d 1202 (Pa.Cmwlth. 2014). However, failure to sustain this burden of proof constitutes substantial evidence to reject or deny an application for conditional use approval. In re AMA/American Marketing Ass'n, Inc., 2016 WL 3258103 (Pa.Cmwlth. 2016).

In considering a conditional use application, a local governing body is free to reject even uncontradicted testimony if it finds it lacking in credibility, including testimony offered by an expert witness. Taliaferro v. Darby Twp. Zoning Hearing Bd., 873 A.2d 807 (Pa.Cmwlth.2005).

An applicant for special exception or conditional use must demonstrate that his proposed use meets the applicable requirements of the zoning ordinance when the application is submitted. "An applicant is entitled to a conditional use as a matter of right, unless the governing body determines that the use does not satisfy the specific, objective criteria in the zoning ordinance for that conditional use. The applicant bears the initial burden of showing that the proposed conditional use satisfies the objective standards set forth in the zoning ordinance, and a proposed use that does so is presumptively deemed to be consistent with the health, safety and welfare of the community. Once the applicant satisfies these specific standards, the burden shifts to the objectors to prove that the impact of the proposed use is such that it would violate the other general requirements for land use that are set forth in the zoning ordinance, i.e., that the proposed

use would be injurious to the public health, safety and welfare.” EQT Production Company v. Borough of Jefferson Hills, 652 Pa. 508 (2019).

Further, a promise to comply or conditions compelling future compliance cannot cure an otherwise noncompliant application. The Commonwealth Court has rejected arguments that assurances of future compliance should be sufficient, stating “[i]f we were to adopt a rule that to obtain a special exception all that would be required is for an applicant to promise to come into compliance at some future date, it would make the approval process meaningless because once an applicant promises it would be entitled to receive the special exception.” In re Thompson, 896 A.2d 659, 680 (Pa.Cmwlt.2006) (emphasis supplied) (citations omitted).

3. Objective Ordinance Criteria.

The objective criteria for conditional use approval are set forth at §143-80.E(2)(b), as follows:

[1] That the propose use is appropriate to the tract in question and will not adversely effect the character of the surrounding land uses and general neighborhood.

[2] That the proposed use provides for adequate access to public roads without creating hazardous conditions at intersections or areas of poor road alignment and without creating undue congestion. All applications shall be accompanied by a traffic impact analysis which meets the requirements of the Township's Subdivision and Land Development Ordinance, as last amended.

[3] That the proposed use conforms to all applicable requirements of this article.

[4] That the proposed use's water supply and sanitation systems are adequate and able to prevent disease, contamination and unsanitary conditions. Where applicable, a certificate of adequacy of sewage and water facilities shall be provided.

[5] That the proposed use will result in an appropriate use of land, the conservation of the value of buildings, safety from fire, panic and other dangers, adequacy of light and air, the prevention of overcrowding of land and congestion of population and the adequacy of public and community services.”

4. Applicant’s Request for Relief

A. §143-259 – Office and Contractor Shop for Indoor Storage

Applicant’s request for conditional use approval seeks to permit a one-story building having an 8,800 SF footprint to be used for an office and a contractor shop for indoor storage of tools, materials, and small equipment on the property, which Applicant contends is a use of the same general character as those permitted by right in the RPBD. Various uses are permitted by right in the RPBD, but the enumerated permitted uses do not include Applicant’s proposed use. See Code, at §143-259. As discussed above, uses “of the same general character” as those permitted by right or by conditional use approval are permitted by conditional use approval, subject to the standards set forth in §143-80.

A business or professional office is a permitted use. Code, at §143-259.F. A building materials supply center, garden supply center, nursery or lumberyard is also a permitted use. Code, at §143-259.S. Here, Applicant proposes that part of the building would be used as an office space and the remainder of the building for property would be used by a fencing company or roofing company, who would keep all materials inside, or a similar company. The Board found, therefore, that the proposed use is of the same general character as both of these uses, as such use is permitted in the RPB. D.

After reviewing the various permitted uses, along with Applicant's proffered evidence, the Board concluded that the proposed use was "of the same general character" as the aforementioned permitted uses. Applicant's proposed use is, therefore, entitled to conditional use approval.

The Board also found credible Applicant's evidence that the objective criteria of the Ordinance are satisfied.

5. Conditions of Approval

The Applicant agreed to, and the Board imposes, the following conditions of approval:

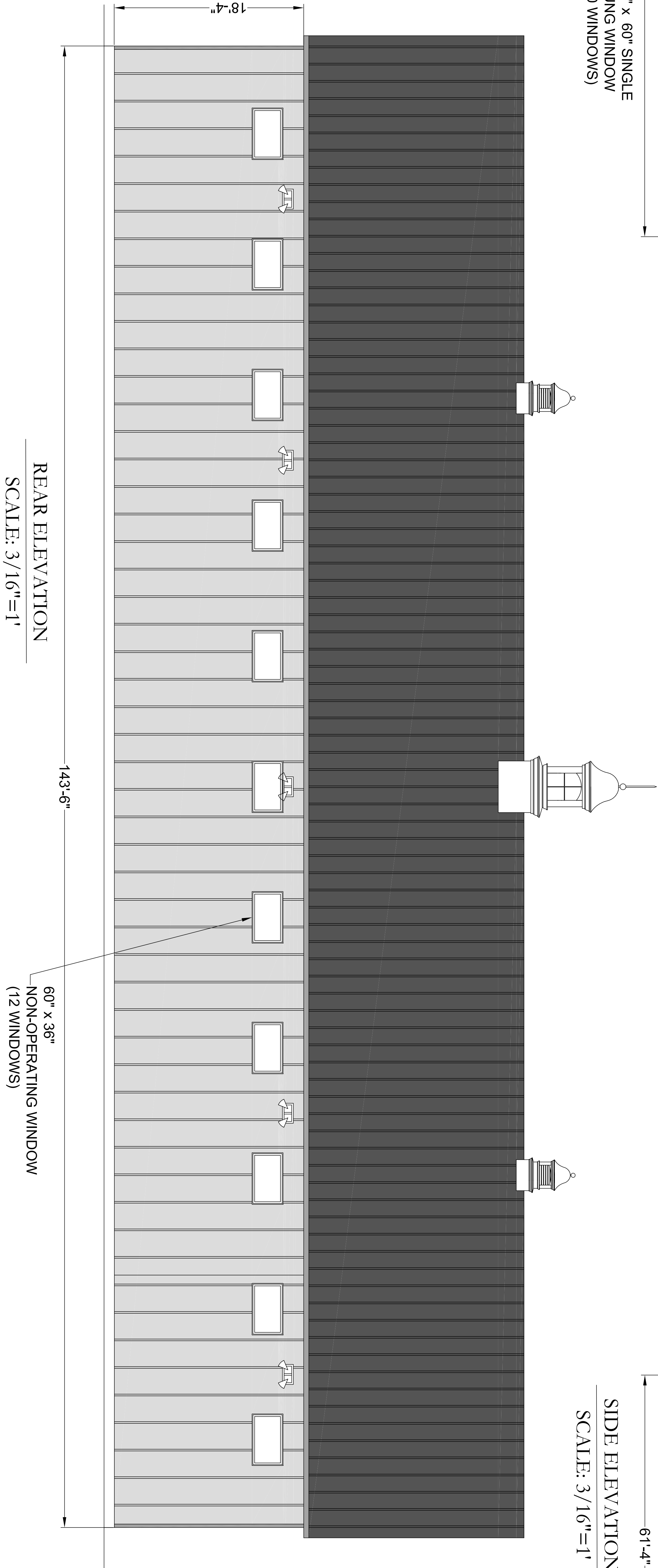
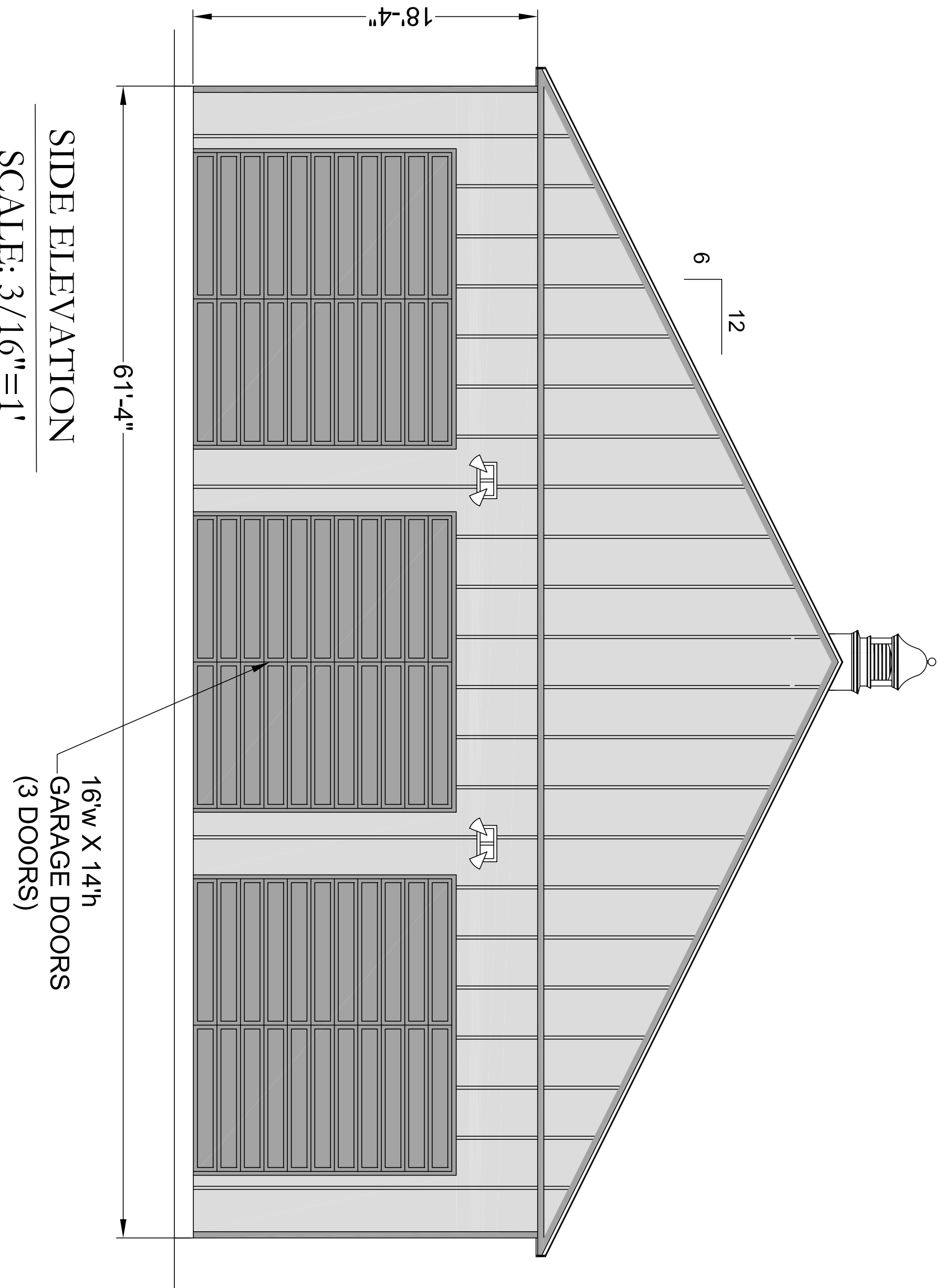
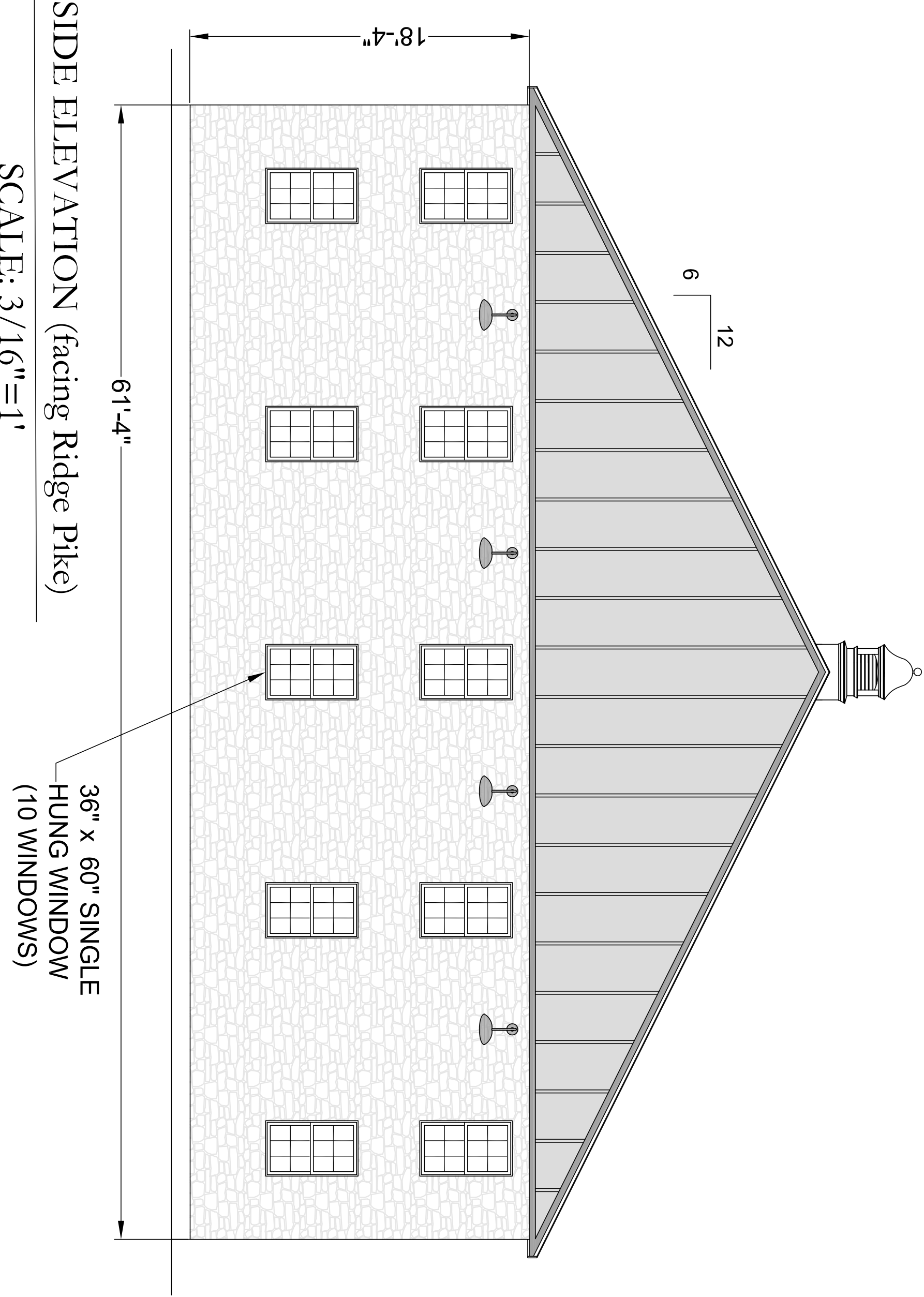
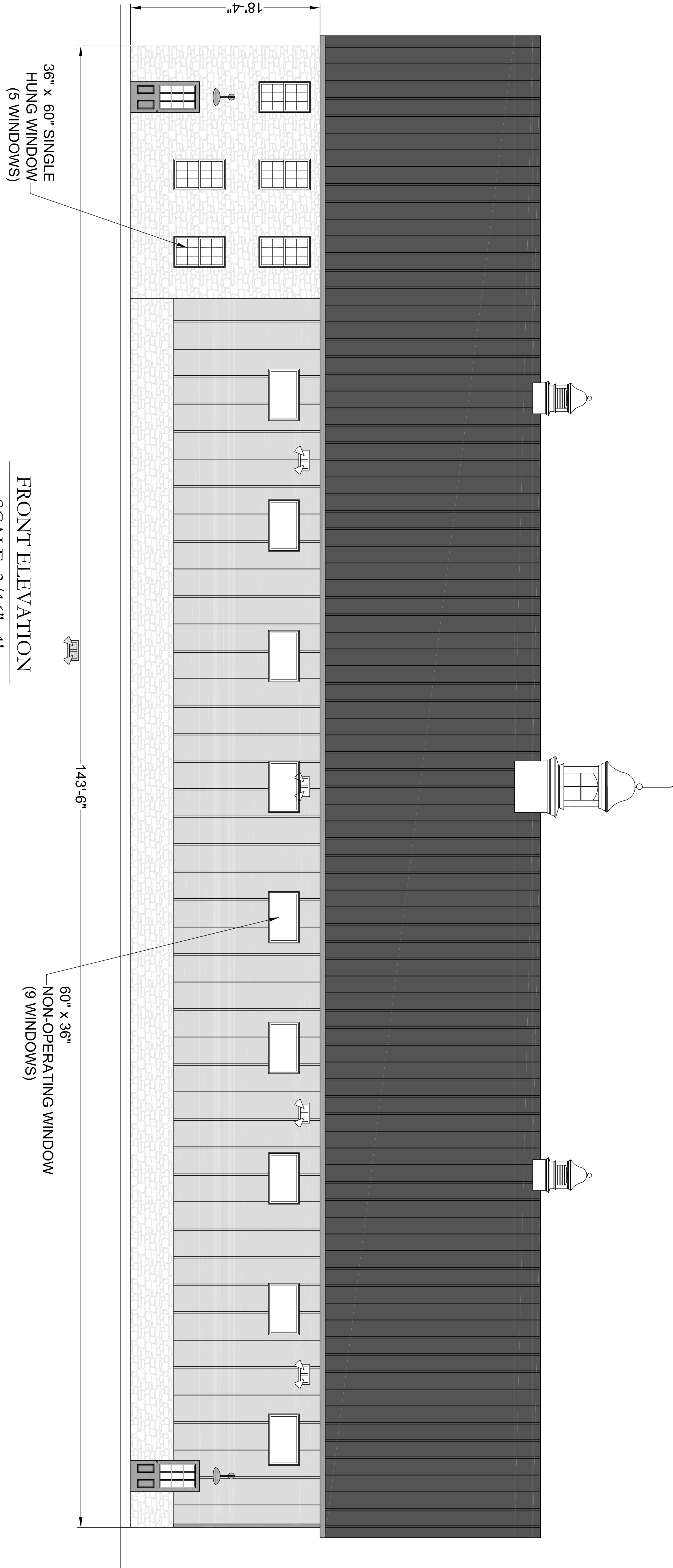
- A. The architectural enhancements described in the application and at the October 20, 2022 hearing shall be implemented as part of the final design of the structure, to the extent permitted by the Township's Subdivision and Land Development Ordinance. Specifically, the garage doors of the building will be situated such that they are not facing the streets and are, to the extent possible, not visible from the street. Applicant will plant the trees indicated on the plan and application and as further required by the Code.
- B. The Applicant shall obtain final Subdivision and Land Development approval from the Township prior to any construction and/or site work.
- C. The Applicant and/or its tenant will comply with all hours of operation requirements set forth in the Code to ensure as minimal an impact as possible on the surrounding neighborhood. No back-up beepers or dumpster emptying will occur outside of the normal hours of operation.
- D. The site shall be kept clean and free from debris.
- E. Outside storage shall not be permitted.

6. Conclusion

As noted above, the initial burdens of production and persuasion are placed upon the applicant to demonstrate that he or she meets all of the specific objective requirements for the conditional use as set forth in the zoning ordinance. In re Land Use Appeal of Gresko, 2009 Pa. Dist. & Cnty. Dec. LEXIS 419 (citing Appeal of George Baker, Jr., 19 Pa. Commw. 163, 339 A.2d 131 (Pa. Cmwlth. 1975)). With respect to Applicant's request for relief, the Board of Supervisors found that Applicant sustained its burden of proof.

The Board of Supervisors therefore voted to grant the conditional use application in its entirety, subject to the following conditions:

- A. The architectural enhancements described in the application and at the October 20, 2022 hearing shall be implemented as part of the final design of the structure, to the extent permitted by the Township's Subdivision and Land Development Ordinance. Specifically, the garage doors of the building will be situated such that they are not facing the streets and are, to the extent possible, not visible from the street. Applicant will plant the trees indicated on the plan and application and as further required by the Code.
- B. The Applicant shall obtain final Subdivision and Land Development approval from the Township prior to any construction and/or site work.
- C. The Applicant and/or its tenant will comply with all hours of operation requirements set forth in the Code to ensure as minimal an impact as possible on the surrounding neighborhood. No back-up beepers or dumpster emptying will occur outside of the normal hours of operation.
- D. The site shall be kept clean and free from debris.
- E. Outside storage shall not be permitted.



REVISED _____
DATE: 9/12/2022

3150 RIDGE PIKE
LOWER PROVIDENCE TOWNSHIP
MONTGOMERY COUNTY
PREPARED FOR
HTC ASSOCIATES, LLC

OWNER INFORMATION

THE SUBJECT PARCEL IS PARTIALLY BY THE FOLLOWING INFORMATION AS RECORDED IN THE OFFICE

FOR RECORDING OF DEEDS, MONTGOMERY COUNTY COURTHOUSE IN NORRISTOWN, PENNSYLVANIA.

TOWNSHIP: LOWER PROVIDENCE TOWNSHIP COUNTY: MONTGOMERY COUNTY

PARCEL NO. BLOCK/AGE: PARCEL AREA:

4300321803 024-550 5996-02502 0.798 AC

TOTAL TRACT AREA: 0.798 AC

RECORD OWNER: HTC ASSOCIATES, LLC
1741 VALLEY FORGE ROAD
WORCESTER, PA 19400

APPLICANT: HTC ASSOCIATES, LLC
1741 VALLEY FORGE ROAD
WORCESTER, PA 19400

GENERAL NOTES

1. TOWNSHIP ENGINEERING requires a SURVEY BY BRUNSON ASSOCIATES, INC. TOPOGRAPHY FOR EAGLESTREAM DRIVE AND RIDGE PIKE FROM FIELD SURVEY BY BRUNSON ASSOCIATES, INC.
2. EXISTING TOPOGRAPHY FOR LOT 1 FROM FIELD SURVEY PERFORMED BY HORIZON ENGINEERING ASSOCIATES, LLC ON APRIL 8, 2008. (SEE PLAN OF SUBDIVISION)
3. THERE IS NO FLOODPLAIN LOCATED WITHIN THE SITE LIMITS BASED ON FEMA NATIONAL FLOOD MAP 40081C0403 EFFECTIVE OCTOBER 15, 2010.
4. LOCATION OF ALL UNDERGROUND UTILITIES ARE APPROXIMATE. ALL LOCATIONS AND DEPTHS ARE BASED ON RECORD DRAWINGS AND FIELD SURVEY. ANY CHANGES TO THE EXISTING UTILITIES IN THE FIELD AND THE MAPS LISTED IN THE REFERENCES AVAILABLE AT THE TIME OF THE SURVEY AVAILABLE TO THE APPLICANT SHALL BE THE RESPONSIBILITY OF THE APPLICANT. ANY CHANGES TO THE EXISTING UTILITIES VERIFIED AS TO THEIR LOCATION, SIZE AND TYPE BY THE POWER UTILITY COMPANIES.
5. NO LAND IS TO BE DEDICATED OR RESERVED FOR PUBLIC USE, WITH THE EXCEPTION OF THE LANDS SURROUNDING THE SITE AND THE WHITE TRIANGLE OF WAY ALONG RIDGE PIKE AND EAGLESTREAM DRIVE.
6. THE PROPERTY IS CURRENTLY SERVED BY PUBLIC WATER AND SEWER. THE PROPOSED BUILDING SHALL BE CONNECTED TO THE EXISTING PUBLIC WATER AND SEWER SERVICES.
7. THIS PROPERTY DOES NOT CONTAIN STEEP SLOPES, WOODLANDS, WETLANDS, OR NATURAL WATERWAYS.
8. ALL PUBLIC SANITARY SERVICES SHALL BE DESIGNED, CONSTRUCTED, AND INSTALLED IN ACCORDANCE WITH THE LOWER PROVIDENCE TOWNSHIP SANITARY AUTHORITY ENGINEERING STANDARDS.

ZONING DATA

OBTAINED FROM THE LOWER PROVIDENCE TOWNSHIP ZONING ORDINANCE, CHAPTER 143, ARTICLE XXIII, DATED 08-01-06, LAST REVISED 02-15-06.

ZONING DISTRICT: RIDGE PIKE BUSINESS DISTRICT (RPBD)

PROPOSED USE: OFFICE/CONTRACTOR SHOP

MINIMUM REQUIREMENTS	PERMITTED	ACTUAL
MINIMUM BUILDING SETBACKS	10 FT.	51.88 FT.
MINIMUM FRONT YARD SETBACK	10 FT.	47.88 FT.
REAR YARD:	30 FT. (ADJACENT TO RESIDENTIAL DISTRICT)	87.08 FT.

MINIMUM PARKING SETBACK FROM RIDGE PIKE ULTIMATE ROAD: 10 FT.

MAXIMUM BUILDING HEIGHT: 35 FT. & MAXIMUM OF 3 STORIES

MAXIMUM IMPERVIOUS COVERAGE: 70% (WITH BONUS PROVISIONS)

REQUIRED PARKING: OFFICE - 1 SPACE/200 SF GFA (1,500 SF/200 SF = 7.5 SPACES)

CONTRACTOR SHOP - 1 SPACE/450 SF GFA (7,300 SF/450 SF = 17 SPACES)

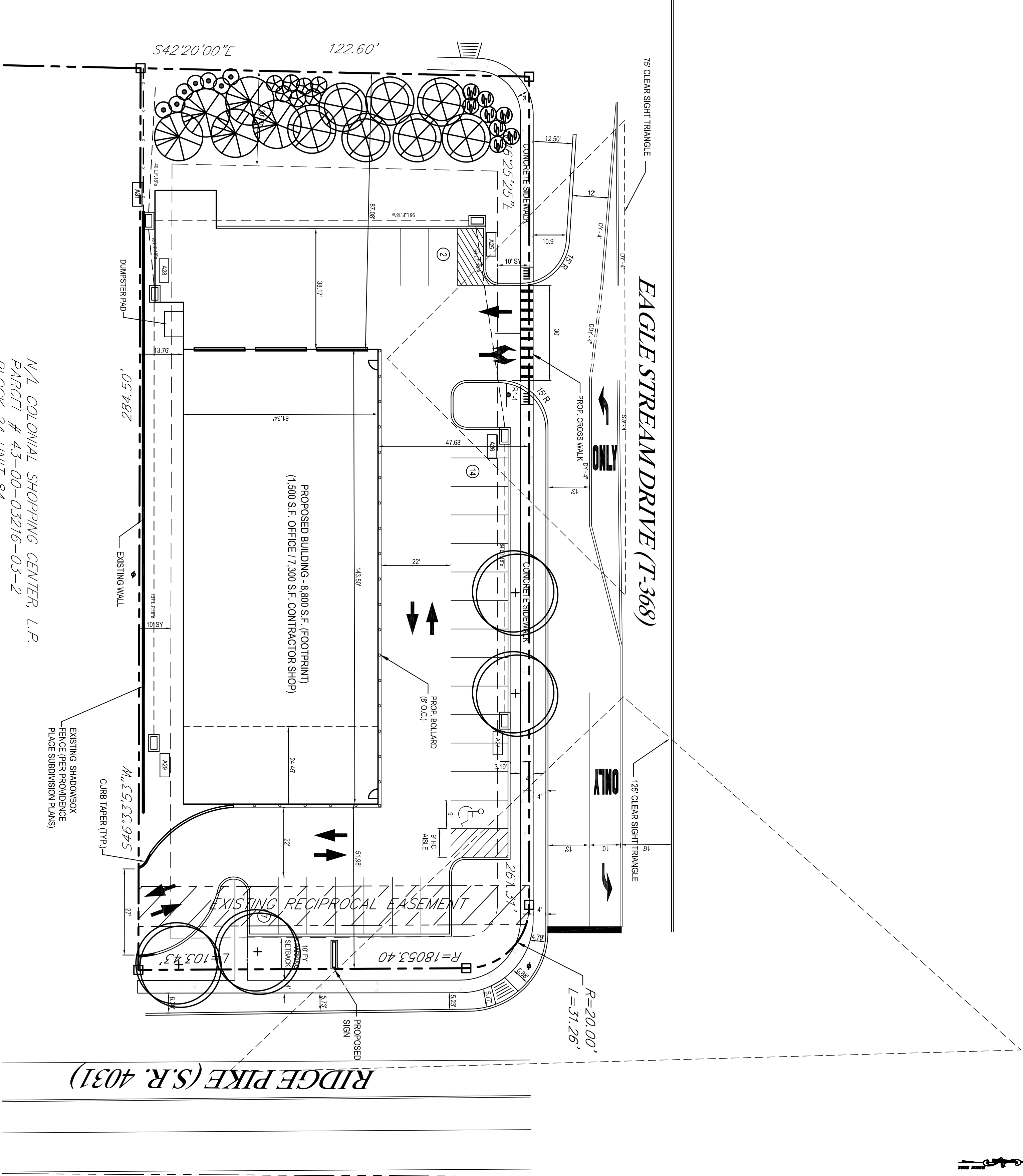
NOTE: IN ACCORDANCE WITH SECTION 143-282 OF THE LOWER PROVIDENCE TOWNSHIP ZONING ORDINANCE, THE APPLICANT IS PROPOSED TO PROVIDE THE FOLLOWING IN ORDER TO INCREASE THE PERMITTED IMPERVIOUS COVERAGE TO 70%.

§143-282.E.1. PROVIDE ONE (1) THREE INCH (3") CALIPER TREE FOR EVERY 25 FEET OF FRONTAGE.

§143-282.E.4. RENOVATION OF EXISTING BUILDING FACILITIES TO CONFORM WITH LOWER PROVIDENCE TOWNSHIP ZONING ORDINANCE AND ORDINANCE SECTION 152-4.C. DESIGN STANDARDS FOR ALL USES WITHIN THE RPBD.

NOTE: SINCE THE PROPERTY IS CURRENTLY VACANT, THE APPLICANT AGREES TO COMPLY WITH THE REQUIREMENT OF 1023-142 FOR THE SIDES OF THE PROPOSED BUILDING FRONTING ON EAGLESTREAM DRIVE AND RIDGE PIKE.

PROVIDENCE PLACE
R-4 MULTI-FAMILY USE
TOWNHOUSE DEVELOPMENT



LOCATION MAP

SCALE: 1"=100'

No.	REVISIONS/SUBMISSIONS	DATE
1	CONDITIONAL USE APPLICATION	9/11/2022
0	REVISIONS/SUBMISSIONS	

3150 RIDGE PIKE
NORRISTOWN, PA 19403
LOWER PROVIDENCE TOWNSHIP
MONTGOMERY COUNTY

APPLICANT:
HTC ASSOCIATES, LLC
P.O. BOX 1310
WORCESTER, PA 19400

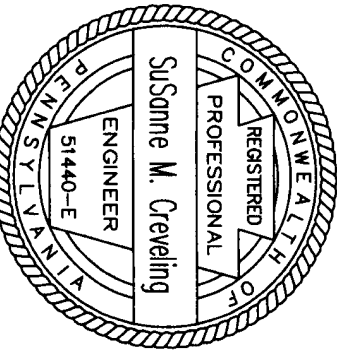
HT ENGINEERING, INC.
P.O. BOX 108
FARMER HILLS, PA 19340
PHONE: (610) 376-7960
FAX: (610) 658-837

PROJECT#: 22410 DATE: 8/16/22
DRAWN BY: SMC
CHECKED BY: SMC
SCALE: 1"=20'

SITE PLAN

SUSANNE M. CREVELING, P.E.
PA PROFESSIONAL ENGINEER LIC. # 0511400-E

(I, SUSANNE M. CREVELING, A PROFESSIONAL ENGINEER OF THE COMMONWEALTH OF PENNSYLVANIA, CERTIFY THAT THIS PLAN HAS BEEN PREPARED UNDER MY DIRECT SUPERVISION, AND THE DESIGN OF ALL IMPROVEMENTS IS CORRECT.



Susanne M. Creveling
Professional Engineer
0511400-E



May 12, 2023

Mr. Michael Mrozinski
Director of Community Development
Lower Providence Township
100 Parklane Drive
Eagleville, PA 19403

RE: **Traffic Review #1 – Site Plan**
Eagle Stream Plaza (3150 Ridge Pike)
Lower Providence Township, Montgomery County, PA
Project No. 313477-01-001

Dear Mike:

Per the request of the Township, McMahon, a Bowman company (McMahon), has prepared this comment letter, which summarizes our initial traffic engineering review of the proposed development to be located at 3150 Ridge Pike (S.R. 4031) in Lower Providence Township, Montgomery County, PA. It is our understanding that the proposed development will consist of an 8,801 square-foot building consisting of 1,500 square feet of office space and 7,301 square feet of contractor shop space. Access to the proposed development will be provided via a full-movement driveway to Eagle Stream Drive, as well as the access points to Ridge Pike (S.R. 4031) for the adjacent site to the east via an internal connection between these two sites.

The following document was reviewed and/or referenced in preparation of our traffic review:

1. Site Plan – Eagle Stream Plaza, prepared by HT Engineering, Inc., last revised April 12, 2023.

Based on our review of the document listed above, McMahon offers the following comments for consideration by the Township and action by the applicant:

1. The applicant completed a traffic study for the project in the past to establish the access location and design along Eagle Stream Drive just south of Ridge Pike (S.R. 4031) prior to developing the townhomes on Prince Drive. Based on the proposed use and prior study and improvements provided, we do not see the need to complete a new traffic study at this time for this application for minor land development. However, the applicant's engineer should provide a trip generation letter for the proposed use.
2. The ultimate right-of-way lines should be clearly labeled on the plan along the Ridge Pike (S.R. 4031) and Eagle Stream Drive site frontages and be in accordance with **Section 123-31** of the **Subdivision and Land Development Ordinance**.
3. Sight distance measurements must be shown on the plan at the proposed driveway along Eagle Stream Drive and must satisfy requirements in **Section 123-36.A** of the **Subdivision and Land Development Ordinance**, as well as PennDOT safe stopping sight distance requirements contained in Chapter 441 of **PennDOT Publication 282**. Specifically, vehicular egress sight

distances looking in both directions must be provided for the proposed driveway to Eagle Stream Drive at ten (10) feet back of the closest travel lane edge at an eye height of 3.5 feet looking at an approaching vehicle of 3.5 feet, as well as for the ingressing left-turn vehicle sight distance (at a position 35 feet prior to each driveway centerline) looking to the front (3.5 feet eye height to 3.5 feet eye height). At least the minimum safe stopping sight distances must be achievable at the existing driveway and must be sufficient for the speed and conditions of this section of the roadway to allow for all ingress and egress movements at the driveway location as shown on the plan.

4. According to **Section 123-36.B(1)** of the **Subdivision and Land Development Ordinance**, driveways should be located a minimum of 200 feet apart. The driveway located along Eagle Stream Drive is located approximately 50 feet from the driveway to the shopping center on the opposite side of Eagle Stream Drive, thereby not satisfying the ordinance requirement. According to the plan, a waiver was granted by the Township Board of Supervisors from this ordinance requirement on July 16, 2009. It appears as though the waiver was granted as part of the application for the residential development located on the adjacent parcel along Eagle Stream Drive to the south of the site which also included this site and has been constructed and is fully occupied. Since this is a separate application than the adjacent residential development, a waiver must be requested from this ordinance requirement with this application.
5. The plan currently shows a 75-foot clear sight triangle at the proposed driveway along Eagle Stream Drive. According to the Township Street Map, Eagle Stream Drive is classified as a feeder street. Therefore, a 100-foot clear sight triangle should be shown on the plan at the proposed driveway along Eagle Stream Drive as required in **Section 123-36.H** of the **Subdivision and Land Development Ordinance**.
6. The curb radii throughout the parking area should be labeled on the plan and be in accordance with **Section 123-37.N** of the **Subdivision and Land Development Ordinance**.
7. According to **Section 143-71.G** of the **Zoning Ordinance**, 21 parking spaces are required for the proposed development. The plan shows a parking supply of 25 parking spaces, thereby satisfying ordinance requirements. **Since the proposed contractor shop space could have a different parking demand depending on the type of contractor expected to use the space, the applicant should provide information on the number of vehicles (passenger vehicles and trucks) that will be parked at this facility daily to confirm that the proposed parking supply will be adequate to accommodate the daily parking demand of the site.**
8. Upon receipt of the information in comment #6, our office will confirm that the number of proposed ADA parking spaces shown on the plan meets requirements in **Section 123-37.Q(1)** of the **Subdivision and Land Development Ordinance**.
9. The plan shows the proposed building will consist of 1,500 square feet of office space and 7,301 square feet of contractor shop space while the required amount of parking for the site in the "Zoning Data" section of the plan is calculated based on 1,408 square feet of office space and 8,212 square feet of contractor shop space. The applicant's engineer should address this discrepancy and revise the plan accordingly.

10. Turning templates should be provided demonstrating the ability of Township-utilized fire and emergency vehicles, trash trucks, and the largest vehicle expected on-site to maneuver into and out the site driveway along Eagle Stream Drive, as well as entirely through the site.
11. The Township Fire Marshal should review the emergency vehicle turning templates for accessibility and circulation needs of emergency apparatus for the property, as it is run for a business. Ensure that any correspondence, including any review comments and/or approvals, is included in subsequent submissions.
12. A stop bar should be shown at the stop sign location on the proposed driveway approach to Eagle Stream Drive.
13. The left-turn lane into the proposed driveway should have an opening for ingress/egress that is provided on Eagle Stream Drive. The pavement markings on Eagle Stream Drive are faded, and they should also be refreshed along Eagle Stream Drive by the applicant as per the previously approved land development plans and the existing traffic signal permit plan.
14. All curb ramps and pedestrian routes (i.e., sidewalks, crosswalks, etc.) are to be constructed in accordance with the current Federal and PennDOT ADA standards. McMahon has not reviewed any ramps internal to the site, as the applicant's engineer will be responsible for their design satisfying the required ADA standards.
15. It is unclear if new sidewalk is being proposed to the southwest of the proposed driveway on Eagle Stream Drive, as there appears to be a discrepancy between the existing sidewalk and the sidewalk shown on the plans.
16. An access agreement between the subject property and the Colonial Shopping Center LP parcel must be provided to the Township for review. If it has been previously secured, it should be submitted with the application. In addition, it appears that the Colonial Shopping Center LP parcel is using the area of the shared access as a dumpster pad location. Additional information regarding the shared access and where the dumpsters will be relocated must be provided.
17. The plan must be signed and sealed by a Professional Engineer registered to practice in the Commonwealth of Pennsylvania.
18. According to the Township's Roadway Sufficiency Analysis, the proposed development is located in Transportation Service Area One, which has a corresponding impact fee of \$1,822 per "new" weekday afternoon peak hour trip and the applicant will be required to pay a Transportation Impact Fee in accordance with the Township's Transportation Impact Fee Ordinance. The applicant should provide additional information on the expected use of the "contractor shop" building space being constructed as part of this development, including employees and expected patrons of the shop, and the trip generation letter provided per the prior comment. Upon receipt, our office will review this information and determine/confirm the transportation impact fee for the proposed development.
19. A PennDOT Highway Occupancy Permit (HOP) is required for this project since Ridge Pike (S.R. 4031 is a State Roadway for any work that may be completed within the legal right of way on Ridge Pike

(S.R. 4031). If it is necessary to perform work in the legal ROW, the Township and our office must be copied on all HOP submissions, as well as correspondence between the applicant and PennDOT, and invited to any and all meetings among these parties.

20. Based on our review, the applicant should address the aforementioned comments, and provide revised plans and materials to the Township and our office for further review and approval recommendations. **The applicant's engineer must provide a response letter that describes how each specific review comment has been addressed, where each can be found in the plan set or materials, as opposed to general responses.** This will aid in the detailed review and subsequent review timeframes.

We trust that this review letter responds to your request and satisfactorily addresses the traffic issues that are related to the proposed site modifications apparent to us at this time. If you or the Township have any questions, or require clarification, please contact me, or Michelle Eve, P.E.

Sincerely,

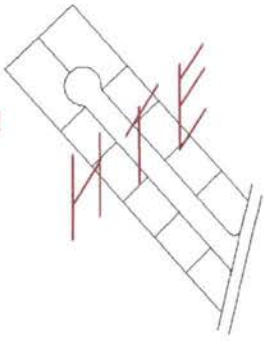


Casey A. Moore, P.E.
Executive Vice President – Corporate Operations

BMJ/MEE/CAM

cc: EJ Mentry, Township Manager
Lauren A. Gallagher, Esquire, Rudolph Clarke, LLC, Township Solicitor
Timothy Woodrow, P.E., Woodrow Engineers, Township Engineer
John Miklos, Montgomery County Planning Commission
Paul Lutz, PennDOT District 6-0
Scott Burton, PennDOT District 6-0
Susanne Creveling, P.E., HT Engineering Inc. (Applicant's Engineer)

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HT ENGINEERING, INC.

P.O. Box 118
FAIRVIEW VILLAGE, PA 19409

PHONE: (484) 576-7906
FAX: (610) 615-8134
E-MAIL: SCREVELING@HTENGINEERINGINC.COM

June 5, 2023
HTE Proj. # 08-004

Mr. Michael Mrozinski
Director of Planning and Development
Lower Providence Township
100 Parklane Drive
Eagleville, PA 19403

RE: EAGLE STREAM PLAZA
Lower Providence Township, Montgomery County, Pennsylvania
De Minimis application

Dear Mr. Mrozinski:

We are in receipt of the review letter prepared by McMahon Associates, Inc., dated May 12, 2023, for the above referenced application.

Please note that the subject plan was previously approved after satisfactorily addressing the review comments of the Township and the Township's consultants. Upon receiving said approval, HTC Associates, LLC, installed the approved public improvements (i.e., internal and perimeter curbing, storm water network, site entrances, perimeter sidewalk, utility connections, and roadway improvements). The public improvements were inspected and approved by the Township and outside agencies; and granted full release of the improvements escrow.

In October 2022, HTC Associates received Conditional Use approval for the proposed change in use of the subject property. As part of the Conditional Use approval, the de minimis application package was prepared and submitted. The premise for filing a de minimis application is that the typical improvements were reviewed, approved, and installed; and the amount of impervious cover was reduced due to the modified building layout.

Considering the circumstances of this application, the comments of the McMahon letter were previously satisfied.

If you have any questions, please feel free to contact me.

Sincerely yours,

SuSanne M. Creveling, P.E.
President

LOWER PROVIDENCE TOWNSHIP POLICE DEPARTMENT

Inter Office Communications Memo

DATE: May 1, 2023
TO: Mike Mrozinski
FROM: Chief Michael Jackson
SUBJECT: LD-23-06 HTC 3150 Ridge Pike

I have reviewed the plans relating to this project and have no recommendations.



LOWER PROVIDENCE TOWNSHIP

100 Parklane Drive • Eagleville, PA 19403 • www.lowerprovidence.org

Administration: 610 539-8020 • Fax: 610 539-6347

Police: 610-539-5900 • Fax: 610-630-2219



DATE: April 21, 2023

To: Mike Mrozinski
Director of Community Development

FROM: Michael Rohlfing
Fire Marshal

SUBJECT: Plan Review for 3150 Ridge Pike

After reviewing the plans provided, I had several notes. Please see the information below.

1. If the building is equipped with standpipes, the hydrant location must be within 100 feet of Fire Department Connection/s.
2. Water supply, including fire suppression water supply, for building must be compliant with the 2015 International Fire Code, including all appendices.
3. Fire flow for building must be provided.
4. Truck turning plan to be submitted using the attached information sheet.
5. First responder radio coverage test required prior to Use and Occupancy.

Please contact me should you have any questions.



June 7, 2023

**BOARD OF SUPERVISORS'
EXECUTIVE SUMMARY**

De Minimis Plan Major Land Development: LD-23-09 – DFD – 3848 Germantown Pike

90 Day clock: August 1, 2023

Requested Action: Consideration of final plan;

Plan Summary: For your consideration is a proposal from Philip DiGinto of DFD Properties. This proposal is to add a 676 square foot addition to an existing maintenance garage for work on company vehicles. The Board reviewed and approved a lot line plan for the purchase of property in pursuit of this proposal. The applicant also received relief from the Zoning Hearing Board for dimensional encroachments.

Requested Waivers:

- Waivers were previously granted by the Board during the approval for the lot line

Current review letters: *see attached of the review letters

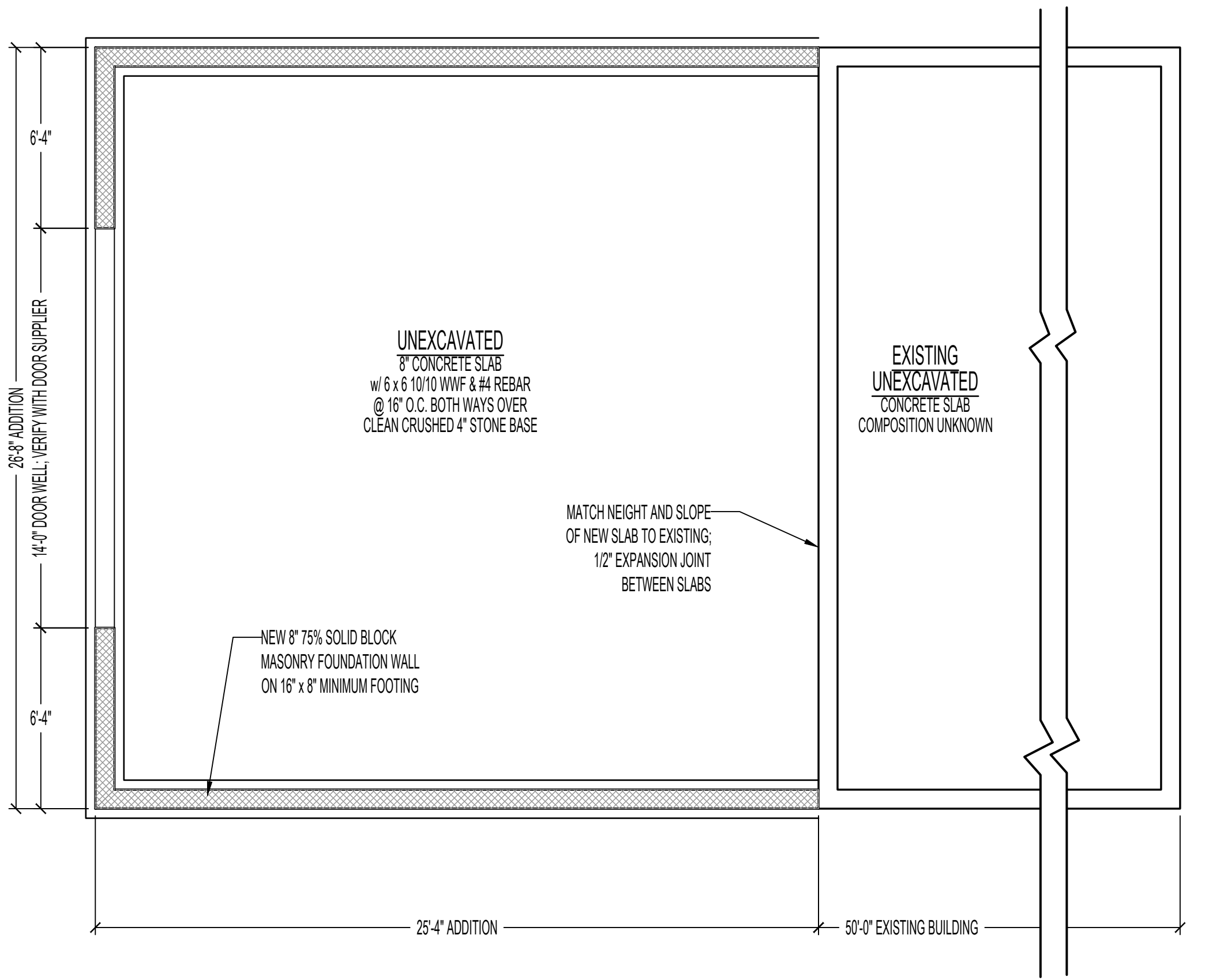
- Plan set –DiGinto final review set – 2-24-2022
- Z-23-04 DFD ZHB Decision – 5-5-2023
- Resolution 2020-25, 12-17-2020

Comments from Township Departments:

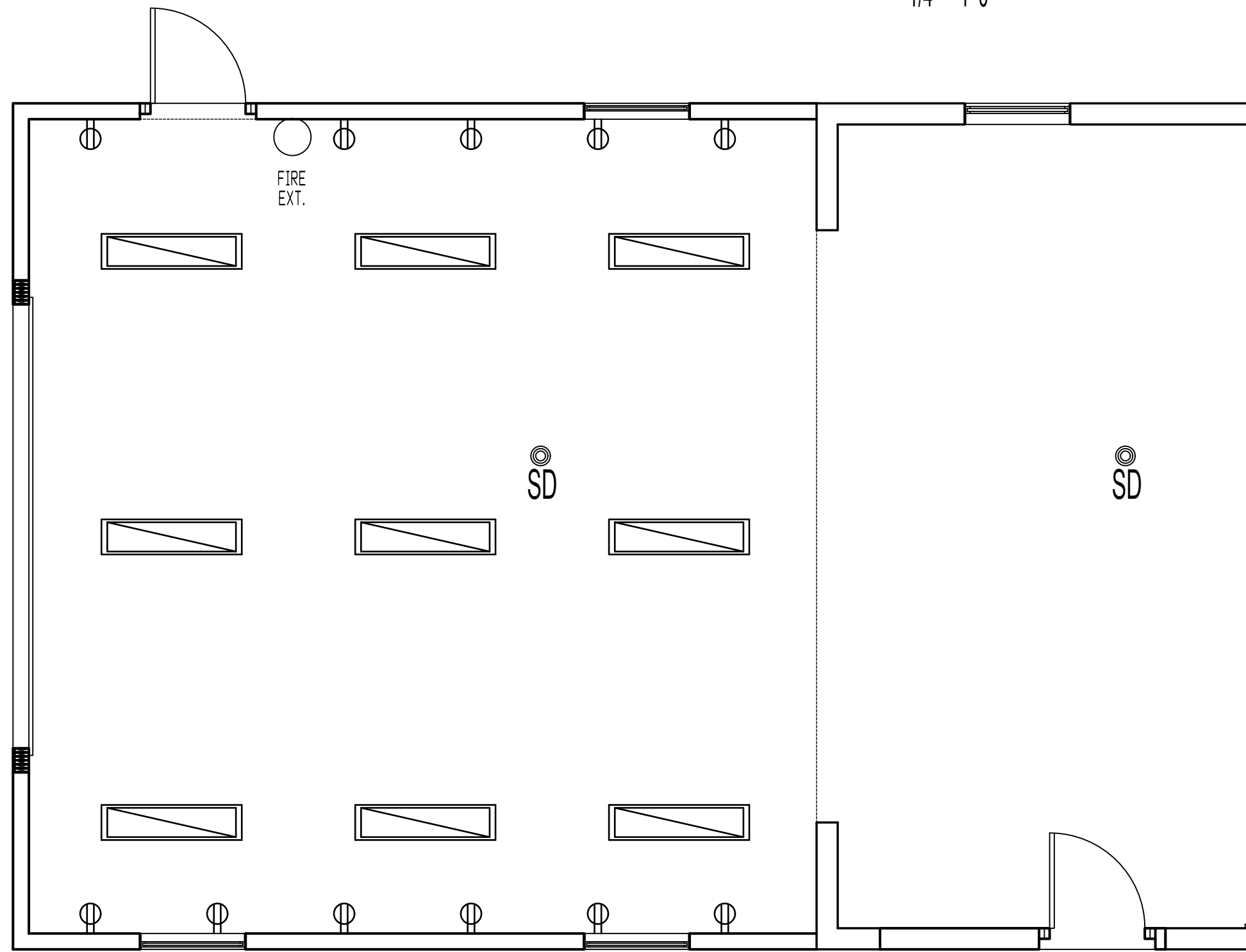
- There is no additional traffic resulting from the addition.
- There is limited stormwater impact due to the small scale of improvement.

Planning Director Comments:

- This proposal has received considerable review through the land development and zoning processes.

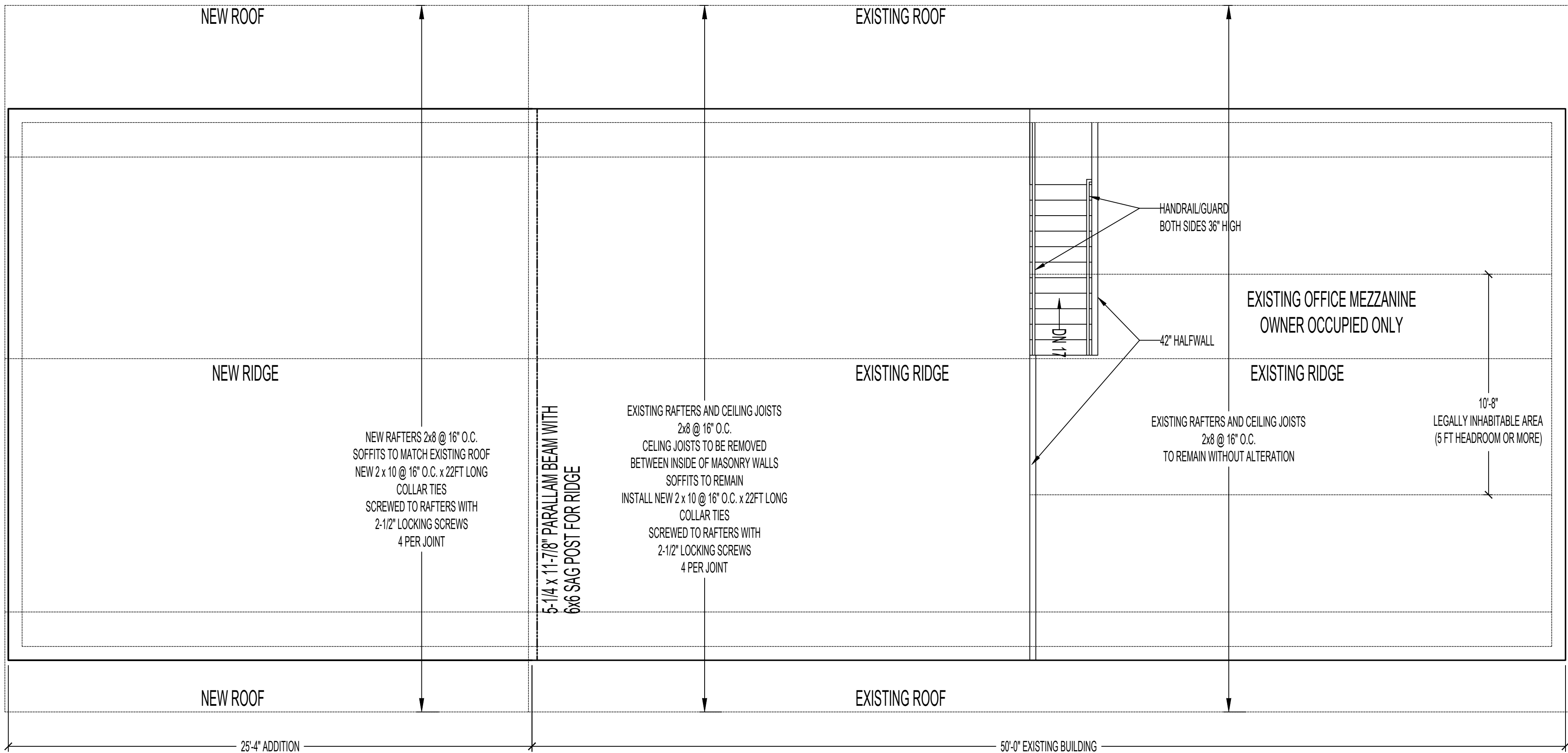


FOUNDATION PLAN
1/4" = 1'-0"

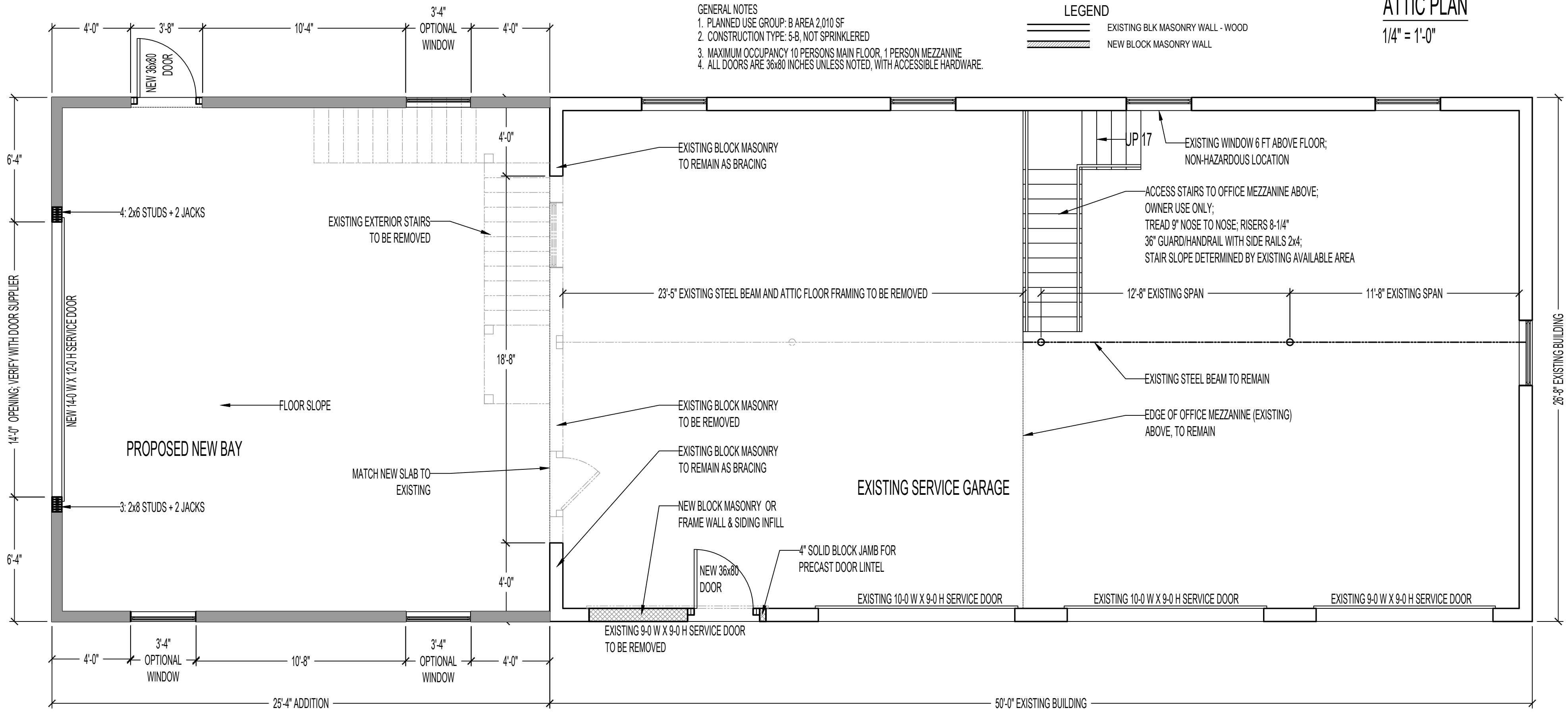


ELECTRICAL PLAN
1/4" = 1'-0"

ELECTRICAL SYMBOL KEY			
NOTE: NOT ALL FEATURES LISTED ARE SHOWN ON THIS SPECIFIC PLAN			
	2 LAMP 17W X 4' LIGHT FIXTURE, SUSPENDED, COLOR TEMP 5K, LED, TIMER, MOTION DETECTOR, OR PANEL SWITCH CONTROLLED, PER OWNER		RECESSED LED LIGHTING FIXTURE
	2 X 2 FLUORESCENT LIGHT FIXTURE, LAYIN TYPE		CEILING SURFACE MOUNTED LIGHTING FIXTURE
	RECESSED LED DOWNLIGHT		WALL MOUNTED LIGHTING FIXTURE
	SINGLE POLE SWITCH		SINGLE POLE SWITCH, MOTION DETECTION/TIMER
	THREE POLE SWITCH		GFI OUTLET
	DUPLEX RECEPTACLE, 20 AMP 120V SINGLE PHASE GROUNDLED FROM EXISTING PANEL		EXHAUST FAN DUCTED TO EXTERIOR
	EMERGENCY LIGHTING FIXTURES ILLUMINATED EXIT SIGN		VISIBLE ALARM DEVICE
	TYPE 2A FIRE EXTINGUISHER		A.C. POWERED SMOKE DETECTORS, INTERCONNECTED, WITH BACKUP AND VOICE
	MANUAL ALARM PULL STATION AT EACH EXIT DOOR		



ATTIC PLAN
1/4" = 1'-0"



FLOOR PLAN
1/4" = 1'-0"

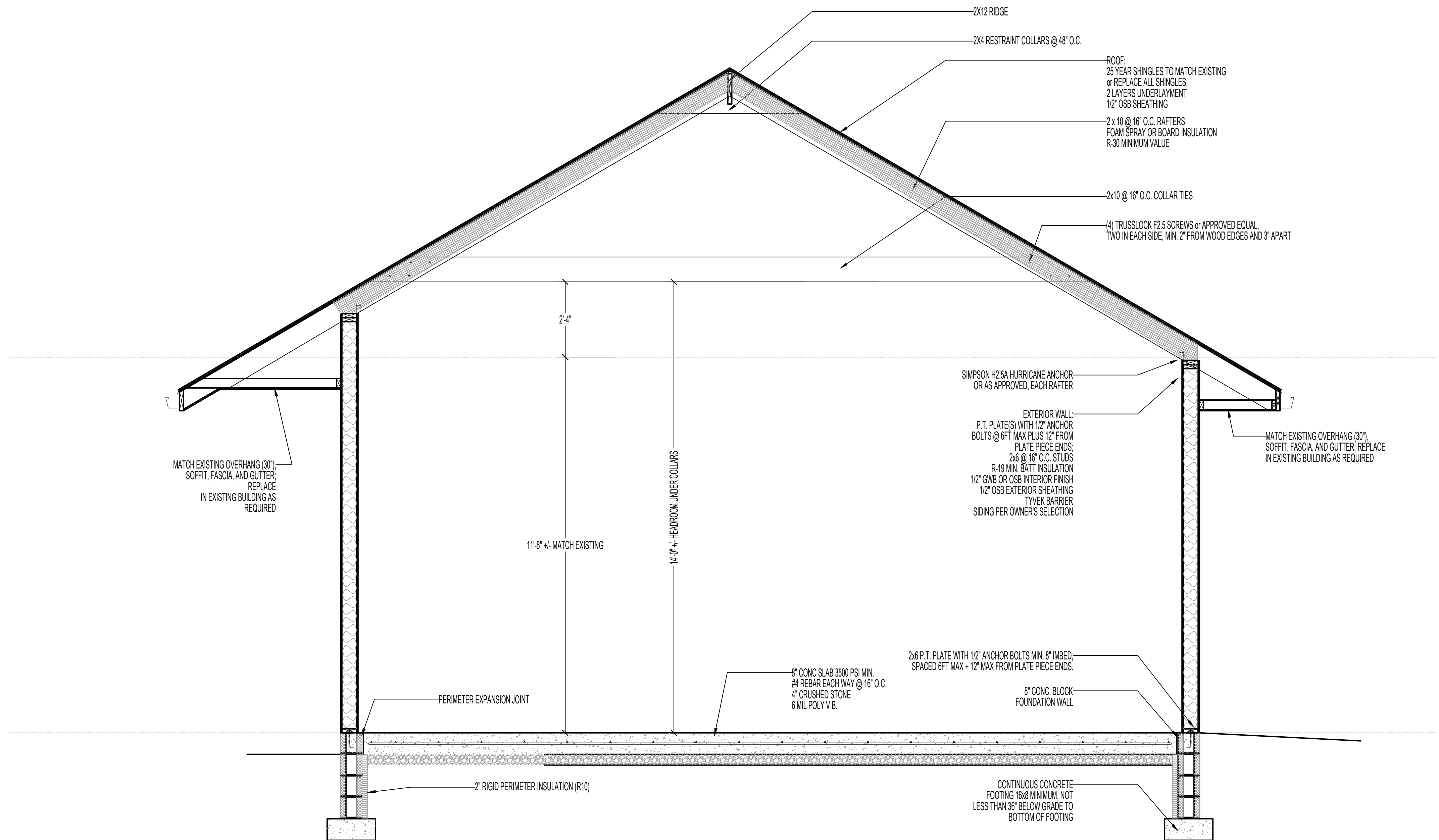


DOUGLAS E. MILLIKEN, INC.
Registered Architect RA-012573-X
SUITE 1532 SILK FACTORY LOFTS
200 S. LINE ST LANSDALE PA 19446
T: (215) 622-1177
DOUGLASEMILLIKEN1956@GMAIL.COM

ADDITION TO SHOP
DIGITO LANDSCAPING
3848 GERMANTOWN PIKE
LOWER PROVIDENCE TWP
MONTGOMERY COUNTY

FLOOR PLANS

SCALE	NOTED	
DATE	2-24-2022	DRAWN DM
PROJECT NO.	22-008	DWG. NO. A1



DOUGLAS E. MILLIKEN INC.
Registered Architect RA-012573-X
SUITE 1532 SILK FACTORY LOFTS
200 S. LINE ST. LANSDALE PA 19446
T: (717) 622-1177
DOUGLASEMILLIKEN1966@GMAIL.COM

ADDITION TO SHOP

DIGINTO LANDSCAPING
3848 GERMANTOWN PIKE
LOWER PROVIDENCE TWP
MONTGOMERY COUNTY

BUILDING SECTION

SCALE

1/2" = 1'-0"

DATE

2-24-2022

DRAWN

DM

PROJECT NO.

22-008

DWG. NO.

A3

MILLER TURETSKY RULE & McLENNAN

A Professional Corporation

JOHN A. RULE
KEITH B. McLENNAN*
JOSHUA H. CAMSON*
JACQUELINE A. JOHNSON

ATTORNEYS AT LAW
3770 RIDGE PIKE
COLLEGEVILLE, PENNSYLVANIA 19426
(610) 489-3300 Office
(610) 489-1157 Facsimile
www.millerturetsky.com

MARK D. TURETSKY
Of Counsel
JILL A. ANDERSON, J.D.

*ALSO MEMBER OF NEW JERSEY BAR

DATE OF MAILING: May 5, 2023
SENT VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED
NO. 7020 2450 0001 6269 2431

Mr. Philip E. DiGinto
DFD Properties, LLC
3848 Germantown Pike
Collegeville PA 19426

Re: Lower Providence Township Zoning Hearing Board
Application No: Z-23-04
Property: 3848 Germantown Pike, Collegeville PA 19426
Parcel No. 43-00-05263-00-4

Dear Mr. DiGinto:

In accordance with your Zoning Application filed February 16, 2023, enclosed please find a copy of the Opinion, Decision and Order of the Lower Providence Township Zoning Hearing Board. Please note that if you have any objections to the Order, you have thirty (30) days from its date to file an appeal with the Court of Common Pleas in Norristown.

Yours very truly,



Keith B. McLennan

Pc: Kathie A. Eskie
Christopher Gerdes
Gail Hager
Randy Klein
Joseph Pucci
Gary Brown
Tejal Mehta
Mike Mrozinski, Community Development Director
Gregory Heleniak, Esquire, Township Solicitor

ZONING HEARING BOARD OF LOWER PROVIDENCE TOWNSHIP

APPLICATION NO.	Z-23-04	: HEARING DATE: March 23, 2023
		:
		:
APPLICATION OF:		:
DFD Properties, LLC		:
3848 Germantown Pike		:
Collegeville, PA 19426		:
		:
PROPERTY:		:
3848 Germantown Pike		:
Lower Providence Township		:
Parcel Nos. 43-00-00-5265-00-4		:

**OPINION, DECISION AND ORDER OF THE
LOWER PROVIDENCE TOWNSHIP ZONING HEARING BOARD**

A public hearing on the above Application having been held on March 23, 2023, before the Zoning Hearing Board of Lower Providence Township (the “Zoning Hearing Board” or “Board”), in the Township Administration Building, 100 Parklane Drive, Eagleville, PA, (the “hearing”) pursuant to Notice as required by the Lower Providence Township Zoning Ordinance (the “Ordinance”) and the Pennsylvania Municipalities Planning Code (the “MPC”), concerning the above captioned premises (the “Property” or “Subject Property”), and having considered the Application and the testimony, exhibits, and argument presented, the Zoning Hearing Board hereby renders its decision on the Application.

Procedural Matters

1. Application before Zoning Hearing Board

Applicant, DFD Properties, LLC of 3848 Germantown Pike, Collegeville, PA 19426 (Applicant) filed an application relating to the property located at 3848 Germantown Pike in Lower Providence Township requesting the following variances from the Lower Providence Township

Zoning Ordinance:

1. Relief from 143-275.C(4) to allow multiple buildings on the same property;
2. Relief from 143-282.A(5) to provide for impervious coverage of 55.15% where a maximum of 50% is permitted. This request was amended to reflect the correct subsection of 143-282.A(6);
3. Relief from 143-282.B(2) to provide for a side yard setback of 11.6 ft where a minimum of 20 ft is required;
4. Relief from 143-282.B(3) to provide for a rear yard setback of 7.97 ft where a minimum of 30 ft is required;
5. Relief from 143-282.B(5) to provide for a parking setback from a residential district of 0.16 ft where a minimum of 6 ft is required. This request was amended to reflect the correct subsection of 143-282.C(2) of the Ordinance.

Applicant seeks to add an addition to an existing garage for the existing landscaping business that operates on the Property (the “Application”).

2. Notice and Hearing

The Application was properly advertised, and a public hearing was held before the Lower Providence Township Zoning Hearing Board (the “Board”) on March 23, 2023, where the Board accepted evidence in the matter.

3. Zoning Hearing Board Members Participating

Present at the March 23, 2023, hearing were: Kathie Eskie, Chair, Chris Gerdes, Vice-Chair, Gail Hager, Member, Randy Klein, Member, and Gary Brown, alternate.

4. Appearances of Counsel

- a. Keith B. McLennan, Esquire, appeared as Solicitor for the Zoning Hearing Board.

- b. Applicant was not represented by counsel.
- 5. Appearance of Other Party
 - a. No other party entered their appearance in the matter.
- 6. Also Present
 - a. Mike Mrozinski, the Community Development Director for Lower Providence Township.
- 7. Witnesses
 - a. Philip Diginto testified in support of the application.
 - b. Daniel Testa testified in support of the application.
- 8. Exhibits

The Applicants submitted the following exhibits:

A – 1 The Addendum to the Application with all attachments.

The Board entered the following exhibits:

B – 1 Public Notice by Posting.

B – 2 Certificate of Posting.

B – 3 Letter notifying neighbors within 500 feet of the Property of the Application.

B – 4 Certificate of Notification to the neighbors within 500 feet of the Property.

B – 5 Matrix of Addresses where notice was mailed.

B – 6 Certificate of Publication.

FINDINGS OF FACT

- 1. The subject property is located at 3848 Germantown Pike Collegeville, PA with a parcel number of 43-00-00-5265-00-4 (hereinafter the “Property”).
- 2. The applicable zoning district is EVC.

3. The lot size is approximately 37,500 square feet.
4. The Property is of a currently existing landscaping contractor business and office.
5. The Property shall continue with that use.
6. The Property is service by public water and public sewer.
7. The proposed addition is extending an existing garage.
8. Section 143-275.C(4) of the Ordinance allows multiple buildings on the same property by conditional use.
9. Section 143-80 of the Ordinance places jurisdiction for conditional use applications with the Board of Supervisors.
10. The proposed use requires a variance from 143-282.B(2) of the Ordinance as it will amount to impervious coverage of 55.15% where a maximum of 50% is permitted.
11. The side yard setback will of the proposed use will be 11.6 feet.
12. Section 143-282.B(2) requires a side yard setback of a minimum of 20 feet.;
13. The rear yard setback will be 7.97 feet.
14. Section 143-282.B(3) requires a rear yard setback of a minimum of 30 feet.
15. The parking setback will be .16 feet.
16. Section 143-282.C(2) requires a parking setback that is a minimum of 6 feet.
17. The original garage was built in 1970.
18. The existing garage is nonconforming with regard to the existing setback requirements.
19. The proposed addition will be nonconforming, but less non-conforming than the existing garage as it expands away from the property line.
20. There will be no additional impervious coverage as the addition to the garage will

be built upon an existing concrete pad.

21. The extended garage will be used for maintaining the equipment for the existing landscaping business.

22. The property behind the Subject Property is a farm.

23. The Applicant discussed the project with the rear neighbor who had no objection.

24. Applicant is unable to fit his equipment in the existing garage which creates a hardship as he is unable to make use of the existing garage to maintain his equipment entirely inside during the winter.

25. There was no adverse public comment regarding this application.

DISCUSSION

I. Statement of the Case

Applicant filed an application relating to the property located at 3848 Germantown Pike in Lower Providence Township requesting the following variances from the Lower Providence Township Zoning Ordinance:

1. Relief from 143-275.C(4) to allow multiple buildings on the same property;
2. Relief from 143-282.A(5) to provide for impervious coverage of 55.15% where a maximum of 50% is permitted. This request was amended to reflect the correct subsection of 143-282.A(6);
3. Relief from 143-282.B(2) to provide for a side yard setback of 11.6 ft where a minimum of 20 ft is required;
4. Relief from 143-282.B(3) to provide for a rear yard setback of 7.97 ft where a minimum of 30 ft is required;
5. Relief from 143-282.B(5) to provide for a parking setback from a residential district of 0.16 ft where a minimum of 6 ft is required. This request was amended to reflect the

correct subsection of 143-282.C(2) of the Ordinance.

Applicant seeks to add an addition to an existing garage for the existing landscaping business that operates on the Property.

III. Variance Legal Standard

A. Dimensional v. Use Variance. There are 2 types of variances, a “dimensional” variance and a “use” variance. Differing standards apply to use and dimensional variances. One who advances a dimensional variance seeks to adjust zoning regulations so that the property can be used in a manner consistent with the zoning regulations. Hertzberg v. Zoning Bd. Of Pittsburgh, 554 Pa. 249, 257, 721 A.2d 43, 47 (1998). In contrast, a use variance seeks to use the property in a way that is inconsistent or outside of the zoning regulations. Tidd v. Lower Saucon Township Zoning Hearing Board, Green Gable Investment Partners, LP and Lower Saucon Township, 118 A. 3d 1 (Pa. Cmwlth. 2015). Regardless of whether the variance sought is a use or dimensional variance, the reasons for granting a variance must be substantial, serious, and compelling. POA Company v. Findlay Township Zoning Hearing Board, 551 Pa. 689, 713 A.2d 70 (1998); Evans v. Zoning Hearing Board of the Borough of Spring City, 732 A.2d 686 (Pa. Cmwlth. 1999); Soteneanos, Inc. v. Zoning Board of Adjustment of the City of Pittsburgh, 711 A.2d 549 (Pa. Cmwlth. 1998). The Supreme Court in Hertzberg held that the Zoning Hearing Board must, at the beginning of its analysis of an appeal from the terms of the Zoning Ordinance, determine whether the requested relief is for a use variance or a dimensional variance. Id. at 263-64, 721 A.2d at 50. In this case the Board is asked to grant a dimensional variance.

B. The Five Part Variance Test. To obtain a variance the Applicant must pass the following five (5) part variance test set forth in §143-168.A. of the Ordinance:

(1) There are unique circumstances or conditions, including irregularity, narrowness, or shallowness of lot size or shape, or exceptional topographical or other physical

conditions peculiar to the particular property and that the unnecessary hardship is due to such conditions and not the circumstances or conditions generally created by the provisions of the zoning ordinance in the neighborhood or district in which the property is located.

(2) Because of such physical circumstances or conditions, there is no possibility that the property can be developed in strict conformity with the provisions of the zoning ordinance and that the authorization of a variance is therefore necessary to enable the reasonable use of the property.

(3) Such unnecessary hardship has not been created by the applicant.

(4) The variance, if authorized, will not alter the essential character of the neighborhood or district in which the property is located, nor substantially or permanently impair the appropriate use or development of adjacent property, nor be detrimental to the public welfare.

(5) The variance, if authorized, will represent the minimum variance that will afford relief and will represent the least modification possible of the regulation in issue.

See also: Tri-County Landfill, Inc. v. Pine Township Zoning Hearing Board, 88 A.3d 488, 520 (Pa. Cmwlth. 2014) appeal denied, 101 A.3d 788 (Pa. 2014) and appeal denied, 101 A.3d 788 (Pa. 2014); 53 P.S. § 10910.2.

C. Dimensional Variance Legal Standard. Generally, a use variance requires the applicant to show that unnecessary hardship will result rendering the property close to useless if a variance is denied, and that the proposed use will not be contrary to public interest. However in the case of Hertzberg v. Zoning Board of Adjustment of the City of Pittsburgh, 554 Pa. 249, 721 A.2d 43 (1998) our Supreme Court held that in the case of a dimensional variance, the quantum of proof required to establish unnecessary hardship is lesser than when a use variance is sought. *Id.* at 258-59. For example, the Hertzberg Court held that to justify the grant of a dimensional variance, “...courts *may* consider multiple factors, including the economic detriment to the applicant if the variance is denied, the financial hardship created by any work necessary to bring the building into strict compliance with the zoning requirements and the characteristics of the surrounding neighborhood.” 721 A.2d at 50 (*italics supplied*). In effect, no longer is an applicant

required to demonstrate in a dimensional variance case, that the property was close to useless without the variance.

Although Hertzberg eased the burden of proof somewhat for a dimensional variance, it did not remove the variance requirements that are universally applicable to use and dimensional variance cases. Doris Terry Revocable Trust v. Zoning Bd. of Adjustment of City of Pittsburgh, 873 A.2d 57 (Pa.Cmwlth. 2005). An applicant must still present evidence as to each of the conditions listed in the zoning ordinance and satisfy the five-part test articulated above. Id. In addition, §§143-168.C. & D.(2), (3) & (4) of the Ordinance articulate the Applicant' burden of proof and the standards to meet that burden as follows:

C. Burden of proof. For variances, the burden of proof shall be on the applicant. For special exceptions, the applicant shall be entitled to the special exception unless others can prove that it would adversely affect the public health, safety, morals or welfare.

D. Standards of proof.

(2) Variance case. An applicant for a variance shall have the burden of establishing:

(a) All the requirements of § 910.2 of the Municipalities Planning Code, Act of July 31, 1968, P.L. 805, No. 247, as amended, 53 P.S. § 10910.2;

(b) That literal enforcement of the provisions of this chapter will result in unnecessary hardship, as the term is defined by relevant statutory provisions and case law; and

(c) That the allowance of a variance will not be contrary to the public interest.

II. Facts Applied to the Legal Standard.

The Applicant, a landscaping contractor business, has filed a zoning application seeking a conditional use and variance from the Zoning Ordinance to extend an existing garage on the Property located at 3848 Germantown Pike, Collegeville, PA. The Property is currently used for a

landscaping contractor business and office, and the proposed use shall continue with that use.

The Board finds that Section 143-275.C(4) of the Ordinance allows multiple buildings on the same property by conditional use, and Section 143-80 of the Ordinance places jurisdiction for conditional use applications with the Board of Supervisors. Therefore, the Zoning Hearing Board is without jurisdiction to rule on this request, and it is denied.

The Board finds that the Property is located in the EVC zoning district, and the lot size is approximately 37,500 square feet. The proposed addition is an extension of an existing garage and requires a variance from 143-282.B(2) of the Ordinance as it will amount to impervious coverage of 55.15% where a maximum of 50% is permitted. The side yard setback of the proposed use will be 11.6 feet, while section 143-282.B(2) requires a side yard setback of a minimum of 20 feet. The rear yard setback will be 7.97 feet, and section 143-282.B(3) requires a rear yard setback of a minimum of 30 feet. The parking setback will be 0.16 feet, and section 143-282.C(2) requires a parking setback that is a minimum of 6 feet.

The Board finds that the proposed addition will be nonconforming with the existing setback requirements, but less non-conforming than the existing garage as it expands away from the property line. Furthermore, there will be no additional impervious coverage as the addition to the garage will be built upon an existing concrete pad.

The Applicant stated that the extended garage will be used for maintaining the equipment for the existing landscaping business. The Applicant discussed the project with the rear neighbor who had no objection. Additionally, the Applicant is unable to fit his equipment in the existing garage which creates a hardship as he is unable to make use of the existing garage to maintain his equipment entirely inside during the winter.

The Board also finds that the Applicant meets the criteria for a variance from the setback

requirements as the Applicant has demonstrated an unnecessary hardship due to the inability to fit his equipment in the existing garage during the winter. Moreover, the proposed addition will be nonconforming but less non-conforming than the existing garage as it expands away from the property line. Therefore, the variance sought is the minimum that will allow relief in consideration of the circumstances.

Finally, there was no adverse public comment regarding this application. Accordingly, the Board grants the Applicant's application for variances.

CONCLUSIONS OF LAW

1. Section 143-80 of the Ordinance places jurisdiction for conditional use applications with the Board of Supervisors, not the Zoning Hearing Board. Thus the Applicant lacks standing before the Zoning Hearing Board on the request for a conditional use.
2. The Applicant has standing to appear before the Board regarding the requested variances.
3. Denial of the requested variance relief will impose an unnecessary hardship on the Applicant.
4. The hardship is not self-imposed and is due to the unique physical circumstances of the Property.
5. The requested variance relief is necessary to enable the Applicant's reasonable use of the Property, represents the minimum that will afford relief, and represents the least modification possible of the regulation at issue.
6. The proposed sign will also not alter the essential character of the neighborhood in which the Property is located.

DECISION

On March 23, 2023, the Lower Providence Township Zoning Hearing Board by 5-0 vote Denied Applicant a conditional use and/or variance from Section 143-275.C.(4) of the Lower Providence Township Zoning Ordinance, to permit multiple buildings on the same property for lack of standing of Applicant and jurisdiction of the Board.

The Lower Providence Township Zoning Hearing Board by 5-0 vote Granted the following variances from the Lower Providence Township Zoning Ordinance:

- 1) A variance from 143-282.A(6) to provide for impervious coverage of 55.15% where a maximum of 50% is permitted;
- 2) A variance from 143-282.B(2) to provide for a side yard setback of 11.6 ft where a minimum of 20 ft is required;
- 3) A variance from 143-282.B(3) to provide for a rear yard setback of 7.97 ft where a minimum of 30 ft is required;
- 4) A variance from 143-282.C(2) to provide for a parking setback from a residential district of 0.16 ft where a minimum of 6 ft is required.

This approval is conditioned upon the following:

1. Construction placement shall be as per the plans introduced into evidence in this case as exhibits.
2. Strict compliance with the testimony and evidence presented at the hearing and the information set forth in the application, as amended; and
3. Compliance with all other applicable Township ordinances.

Dated: May 2, 2023

ORDER

The foregoing Findings, Discussion and Decision are hereby approved and ordered.

LOWER PROVIDENCE TOWNSHIP ZONING HEARING BOARD

Kathie A Eskie

Kathie A. Eskie

J. Jones

Christopher Gerdes

Gail Hager

Gail Hager

Randy Klein

Joseph Pucci

Gary R Brown

Gary Brown, Alternate

Tejal Mehta, Alternate

NOTICE TO APPLICANT

There is a thirty (30) day period after the date of a decision for an aggrieved person to file an appeal in the Court of Common Pleas of Montgomery County to contest an approval or denial by the Zoning Hearing board. If the Applicant has been granted Zoning Hearing Board approval, the Applicant may take action on said approval during the thirty (30) day appeal period; however, the Applicant will do so at his or her own risk. If the Applicant received Zoning Hearing Board approval, the Applicant must secure all applicable permits from Lower Providence Township within one (1) year of the date of the approval or the decision granting approval.

RESOLUTION NO. 2020 - 25

A RESOLUTION OF THE LOWER PROVIDENCE TOWNSHIP BOARD OF SUPERVISORS, MONTGOMERY COUNTY, PENNSYLVANIA, APPROVING THE PRELIMINARY/FINAL LAND DEVELOPMENT PLAN OF DFD PROPERTIES, LLC FOR THE PROPERTIES LOCATED AT 3848 & 3852 GERMANTOWN PIKE

WHEREAS, DFD Properties, LLC (“Applicant”) submitted a preliminary/final land development Plan proposing to transfer approximately 7,400 square feet from the lot at 3852 Germantown Pike to the lot at 3848 Germantown Pike.

WHEREAS, the Plan has been reviewed by both the Montgomery County Planning Commission and the Lower Providence Township Planning Commission; and

WHEREAS, the Board of Supervisors now intends to approve the preliminary/final Plan of the Applicant consisting of three (3) sheets, dated August 20, 2020 prepared by Hibbeln Engineering Company, LLC.

NOW, THEREFORE, it is hereby **RESOLVED** that the Lower Providence Township Board of Supervisors does hereby approve the preliminary/final land development Plan, prepared by Hibbeln Engineering Company, LLC, consisting of three (3) sheets, dated August 20, 2020, subject to the following conditions:

1. Compliance with the Woodrow & Associates correspondence dated September 8, 2020, revised on September 11, 2020, a copy of which is attached hereto and incorporated herein as **Exhibit “A”**.

2. Compliance with all other ordinances and regulations, including the requirements of the Lower Providence Township Sewer Authority and applicable County, State and Federal rules, regulations, and statutes.

3. If required, the Applicant shall execute Development and Financial Security Agreements in a form and manner to be approved by the Township Solicitor. Additionally, the Applicant shall document the dedication of right of way to the Township, in the event the existing improvements within the right of way are removed.

4. In addition to the foregoing conditions of preliminary/final land development plan approval the following Subdivision and Land Development ordinance modifications and stormwater ordinance waivers are resolved as follows:

a. SLDO Section 123-31.K – a waiver requested from the requirement to dedicate the ultimate right-of-way due to the location of the existing site improvements on both lots.

_____ x _____

Approved

Denied

b. SLDO Section 123-54 – a waiver requested from the requirement to install iron pins at the ultimate right-of-way as shown on the plans.

 x Approved Denied

c. SLDO Chapter 123 Appendix A – a waiver is requested to set pins in lieu of concrete monuments at all property boundaries where existing monuments do not exist due to existing site improvements.

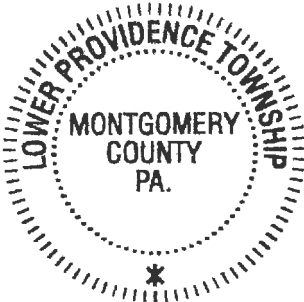
 x Approved Denied

SO RESOLVED, at a duly convened meeting of the Board of Supervisors conducted on this 17th day of December, 2020.


**LOWER PROVIDENCE TOWNSHIP
BOARD OF SUPERVISORS**



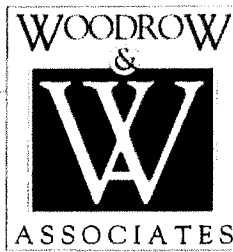
Jason Sorgini



ATTEST:



Donald D. Delamater, Secretary



June 8, 2023

Michael Mrozinski, Director of Community Development
Lower Providence Township
100 Parklane Drive
Eagleville, PA 19403

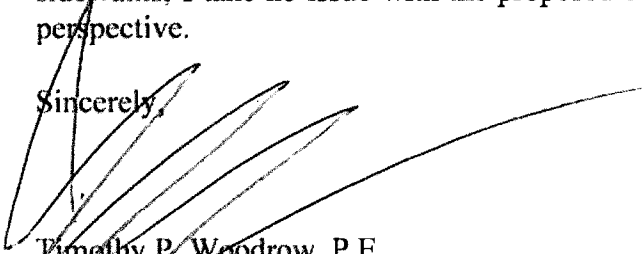
Reference: 3848 Germantown Pike – Garage Addition

Dear Mike:

I have received a site plan in support of the building permit application. The plan was prepared by Hibbeln Engineers and dated February 24, 2022. Please recall the site was part of an earlier lot line adjustment which reapportioned land between two adjacent tax parcels. The plan depicts a building addition to an existing masonry garage. The new bay will cover 676 square feet of new building area. This building is to be constructed atop existing impervious cover. Our Township Zoning Hearing Board offered be granted relief for the expansion of this building which has some issue with regard to rear yard setback.

The application will qualify as a deminimis land development. So long as the board of supervisors do not foresee the need for any additional improvements along Germantown Pike that may include sidewalks, I take no issue with the proposed construction from an engineering, site plan review perspective.

Sincerely,



Timothy P. Woodrow, P.E.
Township Engineer
Woodrow & Associates, Inc.

TPW/del

cc: Michael Clarke, Esq., Township Solicitor – Rudolph Clarke, LLC
Lauren Gallagher, Esq. – Rudolph Clarke, LLC

TOWNSHIP OF LOWER PROVIDENCE

ORDINANCE NO. 679

AN ORDINANCE AMENDING THE CODE OF THE TOWNSHIP OF LOWER PROVIDENCE, CHAPTER 143 – “ZONING,” ARTICLE XVIII – “INDUSTRIAL DISTRICTS”, SECTIONS 135 – “PURPOSE OF IP DISTRICT AND ESTABLISHMENT OF SECTORS,” 136 – “USE REGULATIONS FOR IP DISTRICT,” AND 137 – “AREA AND BULK REGULATIONS FOR IP DISTRICT”

CERTIFICATION

I, E.J. MENTRY, BEING DULY SWORN ACCORDING TO LAW, DEPOSE AND SAY THAT I AM THE TOWNSHIP MANAGER IN LOWER PROVIDENCE TOWNSHIP, MONTGOMERY COUNTY, PA AND THAT ATTACHED HERETO IS A TRUE AND COMPLETE CORRECT COPY OF ORDINANCE NO. 679.

E.J. Mentry, Township Manager
_____, 2023

ENACTED: _____

TOWNSHIP OF LOWER PROVIDENCE

ORDINANCE NO. 679

AN ORDINANCE AMENDING THE CODE OF THE TOWNSHIP OF LOWER PROVIDENCE, CHAPTER 143 – “ZONING,” ARTICLE XVIII – “INDUSTRIAL DISTRICTS”, SECTIONS 135 – “PURPOSE OF IP DISTRICT AND ESTABLISHMENT OF SECTORS,” 136 – “USE REGULATIONS FOR IP DISTRICT,” AND 137 – “AREA AND BULK REGULATIONS FOR IP DISTRICT”

WHEREAS, the Board of Supervisors of LOWER PROVIDENCE Township is duly empowered by the Second Class Township Code, *et seq.*, to enact certain regulations relating to the public health, safety welfare of the residents of LOWER PROVIDENCE Township;

WHEREAS, the Board of Supervisors of LOWER PROVIDENCE Township has adopted an ordinance, known as the Zoning Ordinance of the Township of LOWER PROVIDENCE, as amended, in accordance with the provisions of the Pennsylvania Municipalities Planning Code, 53 P.S. § 10101, *et seq.*, which is intended to provide for the orderly development and redevelopment of LOWER PROVIDENCE Township;

WHEREAS, the Second Class Township Code and Pennsylvania Municipalities Planning Code, *supra*, authorize the Board of Supervisors to make, amend and adopt amendments to the Zoning Ordinance of the Township of LOWER PROVIDENCE, as amended, that are consistent with the Constitution and laws of the Commonwealth that it deems necessary for the proper management and control of the Township and the best interests of its residents;

WHEREAS, the Board of Supervisors of LOWER PROVIDENCE Township have determined that the public health, safety and welfare of the residents of LOWER PROVIDENCE Township would be best served by amending Chapter 143 – “Zoning,” at Article XVIII – “Industrial Districts” shall be amended at Sections 135 – “Purpose of IP District and Establishment of Sectors,” 136 – “Use Regulations for IP District,” and 137 – “Area and Bulk Regulations for IP District.”

NOW, THEREFORE, IT IS HEREBY ENACTED AND ORDAINED by the LOWER PROVIDENCE Township Board of Supervisors that the Township's Code is amended as follows:

SECTION 1. Chapter 143 – “Zoning,” is amended at Article XVIII – “Industrial Districts,” at Section 135 – “Purpose of IP District and Establishment of Sectors,” as set forth in Exhibit “A” hereto, with the stricken text indicating the removed portions of the code and the underlined text indicating the added portions of the code:

SECTION 2. Chapter 143 – “Zoning,” is amended at Article XVIII – “Industrial Districts,” at Sections 136 – “Use Regulations for IP District,” and 137 – “Area and Bulk Regulations for IP District,” such that all designations of “Mixed-Use Overlay Sector” are amended to read “Mixed-Use Sector.”

SECTION 3. Repeal and Ratification.

All ordinances or parts of ordinances inconsistent herewith or in conflict with any of the specific terms enacted hereby, to the extent of said inconsistencies or conflicts, are hereby specifically repealed. Any other terms and provisions of the Township's Code unaffected by this Ordinance are hereby reaffirmed and ratified.

SECTION 4. Severability.

Should any section, paragraph, sentence, clause, or phrase in this Ordinance be declared unconstitutional or invalid for any reason, the remainder of the Ordinance shall not be affected thereby and shall remain in full force and affect, and for this reason the provisions of this Ordinance shall be severable.

SECTION 5. Effective Date.

This Ordinance shall become effective 5 days after enactment.

ORDAINED AND ENACTED this _____ day of _____ 2023, by the
Board of Supervisors of the Township of LOWER PROVIDENCE.

**TOWNSHIP OF LOWER
PROVIDENCE,
BOARD OF SUPERVISORS**

Cara Coless, Chair

Attested by:

E.J. Mentry
Township Manager & Secretary

Exhibit

“A”

Chapter 143 – Zoning

Article XVIII – Industrial Districts

§ 143-135. Purpose of IP District and establishment of sectors.

The IP Industrial Park District is intended to permit and encourage industrial development that will be so located and designed as to constitute a harmonious and appropriate part of the physical development of the Township, contribute to the soundness of the economic base of the Township, provide opportunities for local employment close to residential areas, thus reducing travel to and from work, and otherwise further the purposes set forth in this chapter. The limitations on use, height and lot coverage are intended to provide for modern light industrial development in a suburban landscaped setting. The IP District is to be developed as a planned industrial district which shall include Mixed-Use ~~Overlay~~ and Office Technology Campus Sectors in conformance with an overall plan for the development. Residential and the more general commercial uses are considered not compatible and are prohibited, except in the Mixed-Use ~~Overlay~~ Sectors, as proposed in the approved Valley Forge Corporate Center Master Plan Lower Providence 2040 – Lower Providence Township Comprehensive Plan, and as set forth herein. Because the nature of the uses, the location of the district, the location of the sectors and the arrangement of the uses within them are expected to have a close relationship to an overall plan, it is deemed that the exercise of planning judgment on location and site plan is essential. Within the IP Industrial Park District, there shall be sectors as follows:

A. Mixed-Use ~~Overlay~~ Sector.

- 1) Shall apply to area within the IP District as may be designated by the Board of Supervisors of Lower Providence Township.
- 2) The provisions of the Mixed-Use Sector are mandatory and shall replace the provisions of the IP Industrial Park Zoning District when an area is designated to be within the Mixed-Use Sector. An area, when ~~developed pursuant to~~ zoned within the provisions boundaries of the Mixed-Used ~~Overlay~~ Sector, shall not be developed in combination with the underlying IP Industrial Park Zoning District.
- 3) ~~Whenever the Mixed Use Overlay Sector is declared inapplicable to any land by administrative or judicial action or whenever the~~ If the Township deletes land from the Mixed-Use Sector, the zoning for

the subject land shall revert to IP Industrial Park. ~~underlying zoning classification for the subject land shall apply.~~

B. Office Technology Campus Sector.

- 1) Shall apply to area within the IP District as may be designated by the Board of Supervisors of Lower Providence Township.
- 2) The provisions of the Office Technology Campus Sector are mandatory and shall replace the provisions of the IP Industrial Park Zoning District when an area is designated to be within the Office Technology Campus Sector. An area, when zoned within the boundaries of the Office Technology Campus Sector, shall not be developed in combination with the underlying IP Industrial Park Zoning District.
- 3) If the Township deletes land from the Office Technology Campus Sector, the zoning for the subject land shall revert to IP Industrial Park.



LOWER PROVIDENCE TOWNSHIP

100 Parklane Drive • Eagleville, PA 19403 • www.lowerprovidence.org

Administration: 610 539-8020 • Fax: 610 539-6347

Police: 610-539-5901 • Fax: 610-630-2219



MEMORANDUM

TO: Members of the Board of Supervisors; E.J. Mentry, Township Manager

FROM: Rich Lafiata, Director of Finance

CC: Joseph R. Chillano, Director of Public Works
Jane Delany, Director of Parks and Recreation
Mike Jackson, Chief of Police
Mike Mrozinski, Director of Community Development

DATE: June 1, 2023

SUBJECT: Authorization to sell assets

At the June 15, 2023, Board of Supervisors meeting, Township staff will be seeking authorization to sell the below assets at auction:

- 1) 2008 Ford Focus: 40,974 miles, VIN#1FAHP35N58W206479
 - Reason for Request: Age / Wear and Tear
- 2) 2006 Ford Focus: 55,600 miles, VIN# 1FAHP34N66W228456
 - Reason for Request: Age / Wear and Tear
- 3) 2018 Ford Explorer: 107,242 miles, VIN# 1FM5K8AR61GA20947,
 - Reason for Request: Mechanical Issues / Wear and Tear
- 4) 1993 Ford L800 Dump Truck: 69,141 miles, VIN# 1FDYR82EXPVA06610
 - Reason for Request: Mechanical Issues / Wear and Tear
- 5) 1972 Anderson 10Ft Snowplow:
 - Reason for Request: Age / Wear and Tear
- 6) 1986 121 Rotary Mower Woods Brand
 - Reason for Request: Age / Bent Frame

All vehicles and equipment will be brought to J.J. Kane Auctioneers located in Plymouth Meeting, Pa. This is an absolute auction held monthly.

Rich Lafiata
Director of Finance



LOWER PROVIDENCE TOWNSHIP

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MEMORANDUM

TO: Board of Supervisors

FROM: E.J. Mentry, Township Manager

SUBJECT: Montgomery County Consortium Fuel Contract (6/15/23 Agenda Item 4f)

DATE: June 8, 2023

At the June 15, 2023 Board of Supervisors meeting, the Board is asked to consider approving participation in the Montgomery County Consortium Joint Fuel Contract. This contract is one of three county-wide joint bids offered through the Consortium that the Township has historically participated in. The other two are the heating oil and rock salt contracts, which will come before the Board for approval later this year. This particular contract, the fuel contract, includes bulk quantities of gasoline and diesel fuel to fill our existing tanks at the Township building and Public Works complex. The fuel contract is administered by Upper Merion Township annually, and all dues-paying Consortium municipalities are eligible to participate.

As explained in the attached memo from Upper Merion Township, the low bidder for this contract is Petroleum Traders Corporation (PTC) of Fort Wayne, Indiana. The pricing submitted is based on the Oil Price Information Service (OPIS) 5-day average plus the bidder's profit margin. PTC is the current contract holder. The current contract expires 8/31/23, with the new contract commencing 9/1/23.

Staff strongly recommends the Board approve continuing our participation in this contract. We always achieve much better pricing by participating in this joint bid as opposed to bidding the fuel deliveries individually. For reference, the table below compares the current margin pricing in the expiring contract with the new margin pricing based on the low bidder.

Fuel Type	2022-2023 Pricing (\$margin per gallon)	2023-2024 Pricing (\$margin per gallon)	Percent Change
Regular Unleaded (87)	\$0.1251	\$0.1311	+ 4.8%
Super Unleaded (93)	\$0.0243	\$0.0142	- 41.6%
B2 Diesel	\$0.2014	\$0.1695	- 15.8%

Please let me know if you have any questions in advance of the meeting.



UPPER MERION PUBLIC WORKS

June 1, 2023

MEMORANDUM

From: Geoffrey Hickman, Director of Public Works
To: Anthony Hamaday, Township Manager
Encl: Bid Tabulation

Subj: RECOMMENDATION OF AWARD FOR THE 2023-2024 MONTGOMERY COUNTY CONSORTIUM FUEL CONTRACT

1. On behalf of the Montgomery County Consortium of Communities, Upper Merion Township received sealed bids online for the 2023-2024 Montgomery County Consortium Fuel Contract on May 26, 2023. Two vendors submitted bids: Petroleum Traders Corporation (PTC) of Fort Wayne, IN and Riggins, Inc. of Vineland, NJ. Both bidders submitted responsive bids, and the apparent low bidder for Bid Item 1 (87 Octane Gasoline), Bid Item 2 (93 Octane Gasoline) and Bid Item 3 (B2 Bio-diesel) is Petroleum Traders Corporation. The margins and ranks for all received bids are provided in Table 1:

Bid Items	PTC		Riggins	
	Margin	Rank	Margin	Rank
Bid Item 1: Regular Unleaded (87 Oct)	\$0.1311	1	\$0.1480	2
Bid Item 2: Super Unleaded (93 Oct)	\$0.0142	1	\$0.0290	2
Bid Item 3: B2 w/ 2% Bio-diesel	\$0.1695	1	\$0.2350	2

TABLE 1

2. Using the OPIS Philadelphia Daily Average fuel prices published on Thursday, April 13, 2023 and the estimated fuel quantities provided by the participating members of the Consortium, the extended fuel prices for each bidder are provided in Table 2 for comparative analysis. The lowest estimated total bid was submitted by PTC:

Bid Items	Quantity (GAL)	OPIS Price (\$)	Bidder Margin (\$)	Estimated Total (\$)
PTC Bid Item 1	775,200	\$2.6074	\$0.1311	\$2,122,885.20
PTC Bid Item 2	516,720	\$3.0874	\$0.0142	\$1,602,658.75
PTC Bid Item 3	859,545	\$2.7955	\$0.1695	\$2,548,550.93
PTC Bid Total	---	---	---	\$6,274,094.88
Riggins Bid Item 1	775,200	\$2.6074	\$0.1480	\$2,135,986.08
Riggins Bid Item 2	516,720	\$3.0874	\$0.0290	\$1,610,306.21
Riggins Bid Item 3	859,545	\$2.7955	\$0.2350	\$2,604,851.12
Riggins Bid Total	---	---	---	\$6,351,143.41

TABLE 2: Estimated Total = Quantity x (OPIS Price + Bidder Margin)

3. The Township used PennBid to conduct the solicitation. Twenty (20) prospective bidders viewed the solicitation online, twenty (20) bidders downloaded the bid documents, two (2) bidders submitted RFIs, and two (2) firms submitted bids.



UPPER MERION PUBLIC WORKS

4. In consideration of the available information, the Department of Public Works recommends the award of the 2023-2024 Montgomery County Consortium Fuel Contract to Petroleum Traders Corporation, of Fort Wayne, Indiana for the estimated contract amount of \$6,274,094.88.

A handwritten signature in blue ink, appearing to read "G. Hickman", with a long horizontal flourish extending to the right.

Geoffrey Hickman
Director of Public Works
Upper Merion Township

Copy to:

Brandon Ford – Springfield Township (Montco)

E.J. Mentry – Lower Providence Township

Christine Saladino – Upper Merion Township

Unit Price Analysis

Reference Number	Description	Type	UOM	Quantity	Extended Estimate	Petroleum Traders Corporation	Riggins, Inc	Average
Bid Item #1	Regular Unleaded (87 Octane)	Base	Gallon	775,200.00		\$0.1311	\$0.1480	\$0.1396
Bid Item #2	Super Unleaded (93 Octane)	Base	Gallon	516,720.00		\$0.0142	\$0.0290	\$0.0216
Bid Item #3	B2 w/ 2% Bio-Diesel	Base	Gallon	859,545.00		\$0.1695	\$0.2350	\$0.2022



**621G TS T4F ARTICULATED WHEEL LOADER
US PRICE LIST**

**(Ex Works Fargo, ND)
Standard Equipment**

INSTRUMENTATION:

- LCD Touchscreen Display with configurable buttons:
1. Tachometer
 2. Speedometer
 3. Gear selected
 4. Time
 5. Transmission Diagnostics
 6. Digital Gauges
 7. Trip computer A/B
 8. Warning Prompts
 9. DeClutch Indication
 10. Diff. Lock (if equipped)
 11. Error Reporting
 12. Engine Mode Indicator

Digital Gauges for:

1. Trans. Oil Temp.
2. DEF level
3. Fuel Level
4. Engine Coolant Temp.

Indicator Lights for:

1. Master warning (cautionary)
2. Master warning (critical)
3. Turn signals
4. Steering pressure (low)
5. Low fuel
6. Brake pressure
7. High beam
8. Grid heater
9. Parking brake

Maintenance Reminders

1. Cab air filters
2. DEF tank vent filter
3. Engine air & oil filter
4. SCR supply filter
5. Hydraulic oil and filter
6. Engine coolant
7. Fuel pre-filter

ELECTRICAL:

- 24 volt system
2 - 12V (700 CCA) batteries
Alternator: 120 amp
Battery isolator / Electrical disconnect
Halogen lights:
2 front flood (top mtd.)
2 front driving (hi/lo beam)
2 rear flood (top mtd.)
LED stop/tail lights
Front/rear turn signals and flashers
Integrated 4-corner amber strobe
Horn
Backup alarm
Electric hood
Remote jump start posts

OTHER BASIC EQUIPMENT:

- Articulation and loader lift arm locking bars
Drawbar hitch (pins not included)
Front/rear fenders, partial coverage
Remote drain points
Front and rear lift and tie down points
Rear frame side covers
License Plate Brackets; front bracket and lit rear bracket
Rubber steering stops to reduce impact at full articulation
CASE ProCare - Full Machine Protection
Factory Warranty (3-yr/3000-hr),
Planned Maintenance (3-yr/2000-hr)
and SiteWatch™ Telematics with remote diagnostic capability through 4G connection
Remote Service Tool ("RST") requires customer to utilize SiteManager App
CASE SiteWatch™ Telematics
Includes hardware and a 3-yr advanced data subscription
Special Paint available upon request
please contact your SSM for pricing and availability

621G TS T4F ARTICULATED WHEEL LOADER
US PRICE LIST

(Ex Works Fargo, ND)
Standard Equipment

ENGINE:

FPT - F4HFE613W
Tier 4 Final Certified (SCR)
Displacement: 411 cu in (6.7 L)
Standard Power @ 2000 rpm
- Rated Net 151 hp (113 kW)
- Rated Gross 162 hp (121 kW)
Max Power @ 1800 rpm
- Peak Net 162 hp (121 kW)
- Peak Gross 172 hp (128 kW)
Power Modes (Smart and Max)
Air-to-Air aftercooler
Anti-freeze solution -34°F (-37°C)
Engine block heater
Fuel Tank: 65 gal. U.S. (246 L)
DEF tank 15.6 gal. US (58.9 L)
Air cleaner - 2 stage w radial seal elements
Mid-mounted cooling module w/
hydraulically driven reversible fan
Auto idle control and Auto shutdown
Common rail electronic fuel injector

OPERATOR'S PROTECTIVE STRUCTURE:

Cab with ROPS, AC and heater
Wipers, rear and intermittent front
Front sunscreen
Rearview mirror, right hand side
Rear window defroster
Exterior Mirrors, Left and Right side
Tilt-steering wheel with integral steering knob
Suspension seat, with 3-inch (76 mm), seat belt
Fully adjustable wrist rest
Radio Ready (antenna, speakers, wiring harness and radio fuse included.) 20A converter (24V to 12V), 12V aux. power & USB outlets
Storage tray, Cup holder, Coat hook

AXLES:

Limited slip differentials - Front/Rear

TRANSMISSION:

Speeds: 4F-3R
Computer controlled, full-power, proportional shifting
Single lever electronic shift control on steering column
FNR shuttle shift switch
Programmable gear selection
Selectable fully-automatic and manual modes
Electronic transmission disconnect
On-board diagnostics with fault code storage and retrieval
Low Temperature Cooler by-pass valve

HYDRAULICS:

Closed center hydraulics, Load Sensing
Vertically mounted, spin-on oil filter
O-ring face seal hydraulic fittings
Full-flow oil cooler
Cushioned steering cylinders
Low temperature cooler by-pass valve
Ride Control
Locking Hydraulics for Coupler

LOADER SYSTEM:

Adjustable EH joystick loader control w/ 1 aux function, responsiveness settings for lift and tilt functions
-Smooth, Moderate, Aggressive
Automatic return-to-dig, height control, float, & return-to-travel
EH parallel lift (Zbar and XR linkages)
Position indicator on bucket
Z-bar loader linkage - standard version
Single piece, flame cut, loader arms
-Ground level lubrication points

BRAKES:

4-Wheel, outboard mounted, wet disc hydraulic brakes
Parking brake; switch actuated, spring applied hydraulic release
Separate front and rear brake systems
Single brake pedal

Quote

**Eagle Power and Equipment
Inc.**
953 Bethlehem Pike
Montgomeryville, PA 18936
215-699-5871

Date
Valid through
Reference #
Salesperson

4/27/2023
5/31/2023
FB000747
Frank Beck
fbeck@eaglepe.com
Phone: 215-870-4546
Fax: 215-699-6416

Billing Information

LOWER PROVIDENCE TOWNSHIP
100 PARKLANE DR
EAGLEVILLE, PA 19403
MONTGOMERY
(610)539-8020 (Phone)
jchillano@lowerprovidence twp.org
37747

Shipping Information

LOWER PROVIDENCE TOWNSHIP
100 PARKLANE DR
EAGLEVILLE, PA 19403
MONTGOMERY
(610)539-8020 (Phone)
jchillano@lowerprovidence twp.org
37747

Qty	Description	TAG#	SERIAL#	Unit Price	Line Total
1	CASE 621F XR TST4F Wheel Loader			\$253,884.00	\$253,884.00
1	Enclosed Comfort Cab-			\$0.00	\$0.00
1	Heated Air Seat w/ Head Rest			\$0.00	\$0.00
1	Sound Suppression, Rear Sun Shade, Left Side Interior Mirror			\$0.00	\$0.00
1	Ride control			\$0.00	\$0.00
1	AM/FM Blue Tooth Weather Band			\$0.00	\$0.00
1	Enhanced Visibility Bundle			\$0.00	\$0.00
1	Inc Heated Rear View Mirrors, Includes Right & Left			\$0.00	\$0.00
1	& LED Head Headlights,- Hi/Low Beam			\$0.00	\$0.00
1	& Front & 2 Rear LED Work Lights			\$0.00	\$0.00
1	4 Corner Strobe Lights			\$0.00	\$0.00
1	& Rear View Camera w/ overlay Lines			\$0.00	\$0.00
1	Joy Stick Loader Control W/ 2 Functions			\$0.00	\$0.00
1	Standard Fenders W Left & Right Hand Steps			\$0.00	\$0.00
1	20.5 R 25 L 3 radials Tires			\$0.00	\$0.00
1	Tire Pressure Monitor System			\$0.00	\$0.00
1	Heavy Debris Cooling System			\$0.00	\$0.00
1	Auto Reversing Fan			\$0.00	\$0.00
1	CNH - ACS Loader Coupler			\$0.00	\$0.00
1	2YD Left Hand Side Dump Bucket			\$0.00	\$0.00
1	Ejector Type Air Cleaner			\$0.00	\$0.00
1	Transmission Guard, Skid Plate			\$0.00	\$0.00
1	Cold Weather Package			\$0.00	\$0.00
1	Site Watch			\$0.00	\$0.00

Price on this Sales Quote / Purchase Order is an estimate and is subject to being increased.
Final pricing and applicable programs will be established at Delivery.
Order cancellation and refund of earnest money deposits are available in the event of a price increase
between the date of the Quote / Purchase Order and the date of delivery.

Trade-Ins Purchaser hereby bargains, sells, and conveys unto Seller the following described Trade-In Equipment and warrants and certifies it to be free and clear of liens, encumbrance, and security interests, except to the extent shown below.

Year	Hours	Make	Model	Description	Serial Number	Trade Amount
					Total Trade	\$0.00
					Outstanding Balance Owed	\$0.00

Sale Price	\$253,884.00
Less Trade	\$0.00
Rental Recap	\$0.00
Adjusted Price	\$253,884.00
Sales Tax (0.00%)	\$0.00
Total Cost	\$253,884.00
FET	\$0.00
Cash Down Payment	\$0.00
Balance	\$253,884.00
Outstanding Balance of Trade	\$0.00
Total Unpaid Balance	\$253,884.00

		Balance		\$255,864.00
Terms				
<input checked="" type="checkbox"/>	Cash	<input type="checkbox"/>	On Account	<input checked="" type="checkbox"/>
<input checked="" type="checkbox"/>	Insurance	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>
		Finance		
		No		
Comments				

**LOWER PROVIDENCE TOWNSHIP
INTER-OFFICE CORRESPONDENCE**

TO: E.J. Mentry, Township Manager

CC: Board of Supervisors

FROM: Joseph R. Chillano, Public Works Director

DATE: 5/30/2023

RE: Authorization to purchase new Case 621G Wheel Loader

I am seeking authorization from the Board to purchase a new wheel loader this summer. Our current loader will be 24 years old soon. There are corrosion issues with the cab and the bucket will need to be replaced sooner than later. This is a front-line piece of equipment for daily use, winter weather events and emergency work. It is possible it could take up to a full year for the Township to take possession of the loader due to supply chain issues. Township staff is recommending utilizing American Rescue Plan Act (ARPA) funds for the purchase. If payment is required in 2023, a budget adjustment will be presented to the Board for approval. If payment is not required until 2024, the cost will be included in the 2024 ARPA Fund budget. The cost of the new 621G Wheel Loader is \$253,884.00.

Some uses:

1. It's our only machine that has a set of forks utilizing the ACS coupler for unloading pallets
2. Only machine capable of stacking salt with height in the salt bin
3. ACS coupler allows us to remove the brine maker safely and clean properly
4. Loading trucks efficiently throughout the year
5. Plows snow in heavy storms when trucks are unable to push back the snow, pulls our stuck snow equipment out when necessary and is utilized to push back large drifts for sight distance
6. During hurricanes or superstorms, the loader clears trees and debris from the roadway

It can't be overstated how important the loader is during winter weather events/emergencies.

Respectfully submitted,

Joseph R. Chillano



TO: E.J. Mentry, Township Manager
CC: Board of Supervisors
FROM: Jane C. Delaney, Parks and Recreation Director
DATE: June 5, 2023
RE: Authorization to purchase Towable Light Towers

I am requesting authorization from the Board of Supervisor to purchase two additional towable light towers. Currently, we have two light towers that were purchased with American Rescue Plan Act (ARPA) funding to use at several of our special events to provide safe and lit areas when entering and exiting our events. Additional towers are needed as we use more than two towers at any given time for our events. The cost for two additional light towers would be \$28, 440.00. At this time, I am still renting or borrowing additional lights for our events each year. Borrowing additional lights is becoming increasingly more difficult and there is never a guarantee they will be available. When light towers are not available to borrow, the cost to rent is anywhere from \$400 to \$800 per event. Over the past 5 years, the Township has spent approximately \$3,900 on renting additional light towers. Having a total of four towable light towers would be beneficial and would allow us to provide proper lighting and safety for the residents.

Township staff is recommending utilizing American Rescue Plan Act funds for the purchase of the additional light towers. A budget increase/adjustment and transfer resolution will accompany this agenda item, as they will also need to be approved if this request is granted.

Please let me know if you have any questions.



TO: E.J. Mentry, Township Manager
CC: Board of Supervisors
FROM: Jane C. Delaney, Parks and Recreation Director
DATE: June 6, 2023
RE: Accessories for John Deere Gator

I am requesting authorization from the Board of Supervisor to purchase additional accessories for the John Deere Gator that was purchased in March with American Rescue Plan Act (ARPA) funding. The gator is a utility task vehicle that is very versatile and can be used for many different projects. I am requesting to add a full cab enclosure with heat as well as and a hydraulic straight blade for winter use. The cost for the full enclosure with heat and the straight blade will be approximately \$11,500.00. Enhancing the gator with these accessories will allow the Parks and Recreation Department, along with the Public Works Department to utilize the gator year around.

Township staff is recommending utilizing American Rescue Plan Act funds for the purchase of the additional accessories. A budget increase/adjustment and transfer resolution will accompany this agenda item, as they will also need to be approved if this request is granted.

Please let me know if you have any questions.

**Lower Providence Township
Montgomery County, Pennsylvania
Resolution No. 2023- 27**

**A RESOLUTION OF THE LOWER PROVIDENCE TOWNSHIP BOARD OF
SUPERVISORS AUTHORIZING THE TRANSFER OF UNENCUMBERED
MONEYS FROM ONE TOWNSHIP ACCOUNT TO ANOTHER AND
ADJUSTING THE 2023 BUDGET ACCORDINGLY**

WHEREAS, Lower Providence Township is an organized Township of the Second Class, existing and operating in accordance with the laws of the Commonwealth of Pennsylvania; and

WHEREAS, the Board of Supervisors may by resolution transfer unencumbered moneys from one township account to another, pursuant to Section 3202 of Second Township Code:

NOW, THEREFORE, it is hereby **RESOLVED** by the Lower Providence Township Board of Supervisors, as follows:

1. The Board of Supervisors hereby authorizes the transfer of up to \$28,440 from the American Rescue Plan Act Fund (ARPA) to the Parks and Rec Capital Fund.
2. The Board of Supervisors hereby authorizes Budget Increase 2023-03 as attached.

RESOLVED and APPROVED, at the regularly scheduled meeting of the Board of Supervisors conducted on this 15th day of June 2023.

**LOWER PROVIDENCE TOWNSHIP
BOARD OF SUPERVISORS**

Attest:

E.J. Mentry, Township Manager

Cara Coless, Chair



Lower Providence Township Budget Increase Request

2023-03

Instructions: Department Supervisors must submit this form, in a timely manner, to the Finance Director when a *budget increase* is requested for an account number within that departmental budget.

<i>Account Number to Increase</i>	<i>Amount of Increase</i>	<i>Where funds are coming from</i>	<i>Reason for increase</i>
33-392-044 Transfer From ARPA	\$28,440.00	Transfer From A.R.P.A Fund	Two additional light towers are requested that were not originally included in the 2023 budget. These light towers will ensure the Township has adequate lighting for events and eliminate the need to rent additional light towers in the future.
33-451-750 Minor Equipment	\$28,440.00		
44-399-101 (Use of Fund Balance)	\$28,440.00	Fund Balance	
44-492-033 (Transfer to Parks and Rec Capital Fund)	\$28,440.00		

Department Head		Township Manager	
Date		Date	
Finance Director		Board Approval	
Date		Date	

**Lower Providence Township
Montgomery County, Pennsylvania
Resolution No. 2023- 28**

**A RESOLUTION OF THE LOWER PROVIDENCE TOWNSHIP BOARD OF
SUPERVISORS AUTHORIZING THE TRANSFER OF UNENCUMBERED
MONEYS FROM ONE TOWNSHIP ACCOUNT TO ANOTHER AND
ADJUSTING THE 2023 BUDGET ACCORDINGLY**

WHEREAS, Lower Providence Township is an organized Township of the Second Class, existing and operating in accordance with the laws of the Commonwealth of Pennsylvania; and

WHEREAS, the Board of Supervisors may by resolution transfer unencumbered moneys from one township account to another, pursuant to Section 3202 of Second Township Code:

NOW, THEREFORE, it is hereby ***RESOLVED*** by the Lower Providence Township Board of Supervisors, as follows:

1. The Board of Supervisors hereby authorizes the transfer of up to \$11,500 from the American Rescue Plan Act Fund (ARPA) to the Parks and Rec Capital Fund.
2. The Board of Supervisors hereby authorizes Budget Increase 2023-04 as attached.

RESOLVED and APPROVED, at the regularly scheduled meeting of the Board of Supervisors conducted on this 15th day of June 2023.

**LOWER PROVIDENCE TOWNSHIP
BOARD OF SUPERVISORS**

Attest:

E.J. Mentry, Township Manager

Cara Coless, Chair



Lower Providence Township Budget Increase Request

2023-04

Instructions: Department Supervisors must submit this form, in a timely manner, to the Finance Director when a *budget increase* is requested for an account number within that departmental budget.

<i>Account Number to Increase</i>	<i>Amount of Increase</i>	<i>Where funds are coming from</i>	<i>Reason for increase</i>	
33-392-044 Transfer From ARPA	\$11,500.00	Transfer From A.R.P.A Fund	Additional gator accessories are requested that were not included in the 2023 budget. These accessories will allow Parks and Rec as well as Public Works to utilize the gator all year round including snow events.	
33-451-750 Minor Equipment	\$11,500.00			
44-399-101 (Use of Fund Balance)	\$11,500.00	Fund Balance		
44-492-033 (Transfer to Parks and Rec Capital Fund)	\$11,500.00			

Department Head	_____	Township Manager	_____
Date	_____	Date	_____
Finance Director	_____	Board Approval	_____
Date	_____	Date	_____



Lower Providence Township Budget Increase Request

2023-05

Instructions: Department Supervisors must submit this form, in a timely manner, to the Finance Director when a *budget increase* is requested for an account number within that departmental budget.

<i>Account Number to Increase</i>	<i>Amount of Increase</i>	<i>Where funds are coming from</i>	<i>Reason for increase</i>
33-399-101 Use of Fund Balance	\$36,909.00	Fund Balance	Although expenses associated with the 2022 MARA Bridge repairs were anticipated to be received in 2022, invoices were not submitted until after the close of the 2022 fiscal year, resulting in the expenses being charged to the 2023 budget. The 2023 Budget did not consider the delay in invoicing; therefore, no money was allocated for this expense in 2023.
33-454-722 MARA	\$36,909.00		

Department Head	_____	Township Manager	_____
Date	_____	Date	_____
Finance Director	_____	Board Approval	_____
Date	_____	Date	_____