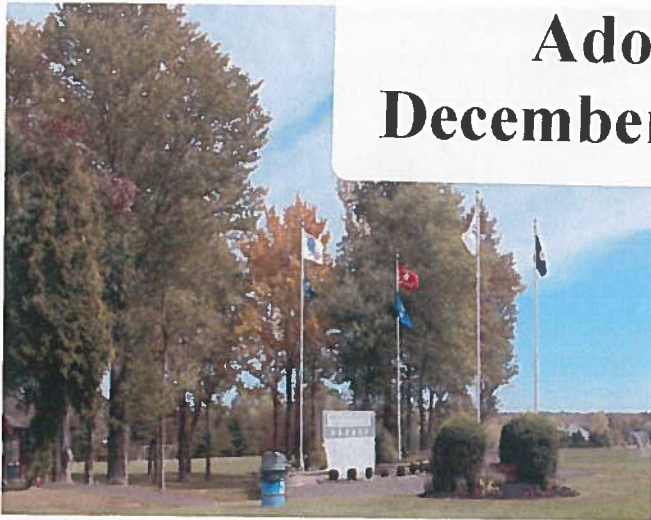


Warrington Township 2016 Proposed Budget

**Adopted
December 22, 2015**



Open Space – Warrington's Jewels (See Inside Cover)

Board of Supervisors

Gerald B. Anderson, Chairperson

John R. Paul, Vice-Chairperson

Marianne Achenbach, Secretary/Treasurer

Shirley Yannich

Matthew Hallowell

**James J. Miller,
Interim Township Manager**

**Barry P. Luber, CFO
November 13, 2015**

Cover photos –clockwise from top left:

Veterans Memorial at Upper Nike Park

Rehabilitated Hockey Rink at John Paul Park at Lower Nike

The Pond at Twin Oaks Park

Walking Trail at Bradford near Bradford Dam

Warrington Township 2016 Proposed Budget Table of Contents

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Warrington



Township

852 EASTON ROAD, WARRINGTON, PA 18976
215-343-9350 ■ FAX 215-343-5944
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BOARD OF SUPERVISORS
GERALD B. ANDERSON, Chairperson
JOHN R. PAUL, Vice Chairperson
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MATTHEW W. HALLOWELL, SR., Member
SHIRLEY A. YANNICH, Member

INTERIM TOWNSHIP MANAGER
JAMES J. MILLER

November 10, 2015

MEMO TO: BOARD OF SUPERVISORS

FROM: JAMES J. MILLER, INTERIM TOWNSHIP MANAGER
BARRY P. LUBER, CHIEF FINANCIAL OFFICER

RE: 2016 PROPOSED BUDGET MESSAGE

General Economic Conditions

As we prepare for the 2016 budget year, we must reflect back on a very strong year, fiscally speaking. Warrington's economic climate is very strong as indicated by the plethora of new residential and commercial developments that took place (and continue to take place) and the job creation (both temporary and permanent) that all this development brings to Warrington. New Developments underway or completed during 2015 include: Warrington Pointe, Warrington Glenn, Warrington Springs, High Grove Manor (residential and commercial), and Valley Gate (Walmart, McDonalds, Buffalo Wild Wings, Red Robin), to name a few. Not only does development create jobs, but also increases the Real Estate tax base and generates additional tax revenue from the Earned Income and Local Services Tax. Additionally, each new development pays a Parks and Recreation assessment which generates money to improve the Township's many parks.

We expect both commercial and residential development to remain strong in 2016. Major subdivisions such as Warrington Pointe, Warrington Springs, High Grove Manor, Warrington Glenn and other components of the Valley Gate Development such as a hotel and conference center and another commercial store should be well underway or completed next year. These new developments will continue to spike Public Safety Permit and Park/Rec Assessment Fees as well collections in Real Estate, Local Services and Earned Income Taxes.

2015 ACCOMPLISHMENTS

Grants

Public Safety Grant - \$4,326 – Bullet Resistant Vests

TreeViatize Grant - \$4,799 – Work completed on Hidden Court Basin

Rt. 202 to Bradford Dam Feasibility Study – three Grants received:

- DCNR - \$72,000 – Trail Feasibility Study
- Bucks County Bicycle Club - \$1,000
- PECO Growing Greener Grant - \$10,000
- Public Safety Grant - \$8,000 – Body Cameras (to be received in 2016)
- Aggressive Driving Grant - \$4,000
- Buckleup PA Grant - \$4,000
- DUI Grant - \$3,000 (Driving Under the Influence)

General

Warrington Cares, an IRS 501c3 non-profit corporation was created by Township Employees to raise funds to provide annual Scholarships to graduating seniors who reside in Warrington Township; to make periodic donations to other non-profit charities or local families in need, and contributing to a college fund for Ian Bennett, the son of the late Police Officer Timothy J. Bennett. In the spring of 2015, Warrington Cares made its first distribution of funds to the following:

- Conquer Chiari
- American Cancer Society- Relay for Life
- Multiple Sclerosis (MS) Society- Bike Race
- Leber's Hereditary Optic Neuropathy (LHON)
- Keith's Fight for Sight
- Ian Bennett's college fund (\$1,000)
- Brianna Lange Scholarship winner – East Stroudsburg University (\$1,000)
- Mary Lyons Scholarship winner – United States Military Academy at West Point (\$1,000)

Public Works

- The new Public Works facility was completed and staff moved in to this new facility in the fall of 2015. There is also a new salt/cinders building as part of the complex.
- An overhaul of the hockey rink at John Paul Park at Lower Nike was completed. Dasher boards were installed, a new playing surface was completed, and new goals were added.
- The Palomino Tennis Courts (near Barclay Elementary School) went through a total reconstruction. New courts, fencing, netting, drainage improvements and handicapped accessibility improvements were made.
- At the Mary Barness Tennis and Swim Club, both the baby pool and main pool were re-plastered and the baby pool had new coping and tiles installed. The main pool also received a new deck coating.
- With assistance of CDBG Funds from Bucks County, the Township completed the Neshaminy Gardens Storm Drainage Project. Storm drains, inlets and manholes were installed which concludes the final stage of the project along Center Ave. and Bradford Ave.

Police

- Lieutenant Daniel Friel attended and graduated the prestigious FBI National Academy in Quantico Virginia. The FBI National Academy is a professional development course for U.S. and international law enforcement leaders. It serves to improve the administration of justice in police departments and agencies at home and abroad and to raise law enforcement standards, knowledge, and cooperation worldwide. Shortly after graduation, Lieutenant Friel was promoted to Deputy Chief.
- In 2015, the Police Department joined other Bucks County municipalities with a DNA database sharing program. All Warrington Police Officers were trained and certified on DNA collection techniques. This program has already resulted in the solving of a home invasion.
- The Police Department received a grant (\$8,000) from Homeland Security along with eight other Bucks County municipalities to purchase body cameras for patrol officers. Research is currently being conducted to determine the product that best meets their needs.

Water/Sewer

- A transition of leadership is complete as Water/Sewer Department Director Fred Achenbach retired in the third quarter and was replaced by Christian Jones.
- The second stage of the Palomino Farms sanitary sewer system rehabilitation project was completed for the Carriage Way area. New sewer mains, laterals, and manholes were installed. This is a multi-year project.
- Township completed the purchase an additional daily allotment (capacity) of 100,000 gallons per day from the North Wales Water Authority at a cost of \$687,000.
- An additional Wastewater treatment plant operator was hired in 2015. This has helped staff accomplish many of the tasks that were unaddressed due to prior staffing levels.
- Staff reintroduced the private well testing program which has not been in place for the past few years.

Finance/Administration/Parks and Recreation

- Board adopted an Investment Policy for the Township's Pension Plans.
- Board adopted a revised comprehensive Employee handbook, last updated in 2009.
- In attempt to prepare to minimize the effect of the "Cadillac Tax" which will be in effect in beginning in 2018 (Affordable Care Act) which will necessitate the Township to pay a "tax" to the IRS annually, the Board of Supervisors approved a new health plan for all employees (except Police Officers) hired after October 31, 2015. This new health plan will also reduce our annual premium expense.
- Twin Oaks Day Camp was closed after the 2015 season. The site will be evaluated for alternative uses.
- Board approved an agreement with Warrington Swim Team whereby, the Swim Team

will become an independent organization and pay its own expenses. Previous to this agreement, the Township would collect fees from swim team members and cover their expenses, such as swim team coaches' salaries and the cost of lifeguards at their swim meets.

- A new Township website is under development and should be unveiled by the end of 2015 or early 2016. The goal is to make the site easier to navigate and modernized.
- In conjunction with the new website will be the unveiling of a new "Response Line" which replaces the old "Action Line" on the township's website. This new and improved service will allow residents to track the status of previously submitted requests and upload files/documents to report issues in the township or request service or information from the Township. The Response Line should be up and running by year end (2015).

Code Enforcement/Fire/Emergency Services

- A new 2014 Pierce Rescue Pumper Truck was lease/purchased and housed at Station #78. The truck will be used primarily by the paid firefighter career staff (approximate cost = \$565,000).
- 2015 marked the one year anniversary of having a career firefighting program. The daytime response time has dropped significantly since the beginning of this service.
- Firefighter William McCann-
 - Achieved Certification as a Fire Inspector I (NFPA)- 40 Hours
 - Achieved Certification as a "Post Blast Investigator" presented by the FBI - 40 Hours
- Firefighter Keith Miller-
 - Achieved Certification as a Vehicle Fire and Explosion Investigator (NFPA) 40 Hours
 - Achieved Certification as a "Post Blast Investigator" presented by the FBI 40 Hours
- Chief Lee Greenberg-
 - Achieved Certification in Fire and Arson Fatality Fire Scene Investigation (PATC) 30 Hours
- **Fire Prevention Program** is an ongoing program throughout the year that teaches both children and adults fire safety at home, at work or in school. This year we have reached out to over 1200 children and 200 adults. In addition, we also provide fire safety recertification on an ongoing basis to the Malvern School for their teacher certification.

GENERAL FUND BUDGET

2015 Projections

For 2015, we are projecting expenditures at \$13.18 million and revenues at \$13.42 million, thus creating an additional \$240,000 to add to the existing Fund Balance of \$2.4 million. The projected year-end Fund Balance will be \$2.63 million, or a 20.0% Fund Balance (percent of 2015 expenditures). The GFOA (Government Finance Officers Association) recommends a minimum of 15% of current year expenditures as the minimum level of reserves that should be retained.

2016 Proposed Spending Plan

For 2016, we are again, proposing a fiscally conservative and balanced budget. Projected expenditures are \$12.76 million as compared to the \$12.81 million budgeted for 2015. Table I shows the 2012-2015 General Fund budget summaries.

TABLE I
General Fund Budget Summaries: 2012-2016
(In Millions)

Description	2012 Actual	2013 Actual	2014 Actual	2015 Projected	2016 Proposed
EXPENDITURES	9.56	11.17	12.72	13.18	12.76
REVENUES	10.29	12.21	12.89	13.42	12.65
NET CHANGE IN FUND BALANCE	.72	1.05	.17	.24	.11
ENDING FUND BALANCE	1.77	2.22	2.40	2.63	2.52
% FUND BALANCE TO EXPENDITURES	18.51 %	25.16%	18.87%	19.95%	19.71%

New Ideas for Enhanced Services to the Residents

During the budget building process there were many good ideas submitted by Department Heads for new or enhanced services to the residents of Warrington:

- Providing a full-time Ambulance crew at Fire Station #78 (Pickertown Rd.) to provide coverage to that end of the Township now covered by Chalfont Ambulance
- Adding an additional full-time Police officer to provide additional patrol
- Adding an additional full-time Water/Sewer Operator to increase efficiency and provide additional preventative maintenance on the Wastewater Treatment plant

While all of these services would benefit the residents, due to budget constraints, they are not being recommended in the 2016 Proposed Budget.

2016 Proposed Taxes/Fees

The Proposed 2016 General Fund budget is a balanced budget with no tax increase programmed for the General fund.

2016 Cost Drivers and Budget Variations

The proposed 2016 budget reflects a decrease in expenditures as compared to 2015. Below are some of the noteworthy cost drivers which impact 2016 revenues and expenditures:

Twin Oaks Day Camp

Earlier in 2015, the Board of Supervisors voted to close Twin Oaks Day Camp. A continuous declining enrollment and upkeep costs of the camp were the primary reasons. Expenditures will decrease by an estimated \$80,000, which represents the operational costs of running the camp. There will also be a loss of an estimated \$80,000 in revenue from camp registrations.

Fringe Benefits

Total fringe benefits will increase by roughly 3% for 2016. While the last few years have been in the 7 – 10% range for annual increases, there are two primary reasons why the increase is less for 2016: When two Codes Department employees retired in early 2015, the decision was made to outsource this work to a third party, therefore we have two less full-time employees. Additionally, Health care, the biggest component of overall fringe benefit costs will increase 3.89%, the lowest rate increase in many years. This is due to the lower than normal claims paid out by the trust that handles our health insurance (Delaware Valley Health Insurance Trust). The Township also implemented a new Health Plan at a lower cost in anticipation of the “Cadillac Tax” which will go into effect in 2018. All new employees (except Police Officers) will be enrolled in this new plan.

Residential and Commercial Development

Development is projected to continue at above “normal” years levels of activity, but not as strong as 2015. Therefore, the following revenues are budgeted at less than 2015 year-end projections:

Category	2015 Projection	2016 Budget	Difference
Real Estate Transfer tax	\$900,000	\$775,000	\$125,000
Public Safety (Building Permits)	1,266,000	1,078,000	188,000
Park and Rec Assessment*	460,000	375,000	85,000
Total	\$2,626,000	\$2,228,000	\$398,000

*This fee is transferred to the Capital Improvement Fund, so there will be a decrease in revenue to the Capital Improvement Fund in 2016.

Table II below lists all major 2016 budget variances items that are \geq \$50,000 than the 2015 adopted budget:

TABLE II
2016 Budget Variances \geq \$50,000

REVENUES	EXPENSES	EXPLANATION	CUMULATIVE VARIANCE
-\$157,200		SAFER Grant (Grant Ends)	-\$157,200
-65,000		Fireman's Relief from State	-222,200
-68,500		Public Safety (Building Permits)	-290,700
-72,000		Recreation Program Fees (camp closed)	-362,700
-84,000		Park and Recreation Assessment Fee	-446,700
-110,000		Transfer from Reserves (Fund Balance)	-556,700
100,000		General Fund Transfer (Fire Capital)	-446,700
	100,000	General Fund Transfer (Fire Capital)	-546,700
	65,000	Fireman's Relief from State	-481,700
	60,900	Recreation Program expenses (primarily-camp closure)	-420,800
	\$232,000	Transfers to Other Funds	-\$188,800

GENERAL FUND FISCAL TREND ANALYSIS: 2016 –2019

Long Range Forecast for Revenues

As mentioned above, the General Fund balance is projected to be a healthy 19.71% by the end of 2016. While this represents a sufficient “rainy day” fund according to GFOA, we must look at trends over time and projected future activities in the Township to ascertain a true picture of where the township will stand, financially speaking, in the long run. We are in the middle of a building boom which is projected to curtail sometime in 2017, as the number of large tracts of land for development, are running out. While tax revenue such as Real Estate Taxes, and Earned Income Taxes should continue to rise over time as we have a larger tax base and more people working in the Township, there are also other revenue categories that will suffer once the building boom ends. Real Estate Transfer Tax in which we receive a percentage of each property sold within the Township will decrease as fewer properties are sold. Additionally, less development means less building permits, which means less permitting revenue received. There will also be a substantial decrease in the Park and Recreation fee revenue as development projects dwindle.

Another revenue category that could possibly decline is Cable Television Franchise Fees. While this revenue stream has steadily risen over the years, as more and more households opt for video streaming services such as Netflix, this would mean less money for Comcast and Verizon, which in turn would reduce the fees received from both companies.

As previously discussed, the SAFER Grant used to hire a paid career firefighting staff runs out in 2016. The paid firefighters cost (salaries/benefits/equipment/uniforms/supplies) approximately \$300,000 per year – beginning in 2017, this entire amount will need to come out of the General Fund.

Other considerations include the maintenance and upkeep on the expanding parks, open space and trail system. As the Board has made it a priority to acquire and develop open space, there will be manpower and other costs associated with these improvements to the Township. Salaries and Benefits for Township employees are the largest expense any municipality incurs, Warrington is no exception. Health care costs, while only modestly increasing in 2016, traditionally rise at a near double digit pace. And of course, even a modest increase in salaries has a significant impact on the budget as salaries are the largest component of the General Fund.

Moody’s and the other interested financial parties will be watching us very carefully as we attempt to balance future budgets with declining revenues and escalating expenses. While we are recommend drawing down \$110,000 from our reserves, we strongly encourage the Board to not consider this a permanent solution and we must have the fiscal discipline to preserve the fund balance.

Table III below summarizes our fiscal trend projections through 2019 based on current tax policies and cost trends.

TABLE III
2015-2019 Fiscal Trend Analysis
(In Millions)

Description	2015 Projected	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
EXPENDITURES	13.18	12.76	12.80	13.05	13.28
REVENUES	13.42	12.65	12.04	12.08	12.18
NET CHANGE IN FUND BALANCE	.24	.11	.76	.97	1.10
ENDING FUND BALANCE	2.63	2.52	1.76	.85	-.25
% FUND BALANCE TO NET EXPENDITURES	20.03 %	19.71%	13.75%	6.51%	-1.88%

WATER AND SEWER BUDGET

2015 Projections

For 2015, we are projecting a \$3.02 million end-of-year (EOY) fund balance and \$6.43 million in total projected expenditures in the Township's Water and Sewer Fund. This reflects a 47.0% fund balance. The Director has recommended a 3% rate increase for both water and sewer rates.

2016 Proposed Spending Plan

For 2016, the Water and Sewer Department is proposing \$6.43 million in expenditures. It is proposed that a 3% rate increase for both water and sewer customers be implemented. Table IV shows the 2012-2016 departmental budget summaries.

TABLE IV
Water and Sewer Budget Summaries: 2012-2016

Description	2012 Actual	2013 Actual	2014 Actual	2015 Projected*	2016 Proposed*
EXPENDITURES	\$6,332,511	\$5,150,272	\$5,625,272	\$6,298,525	\$6,428,445
REVENUES	6,243,305	5,789,168	5,789,168	6,194,700	6,448,100
NET CHANGE IN FUND BALANCE	(89,206)	412,345	163,896	-103,825	19,655
ENDING FUND BALANCE	2,216,594	3,103,609	3,122,209	2,999,784	3,019,439
% FUND BALANCE TO NET EXPENDITURES	35.00 %	60.46%	58.92%	50.97%	50.25%

*2015 and 2016 will see an increase in expenditures and revenues due to the unforeseen PFOS (Perfluorooctane Sulfonate) contamination by the Willow Grove Joint Reserve Base. There are several projects that will resolve the contamination over the next five years. The Township had entered into a cooperative agreement with the U.S. Air Force for the reimbursement of costs associated with this project.

WATER AND SEWER BOND FUND – 2014

This fund tracks all revenues and expenditures associated with the \$10 million water/sewer bond issued in 2014. Planned 2016 projects are included in Table V below:

TABLE V
Water and Sewer Bond Projects

Project Description	Amount
Palomino Sewer Rehabilitation	1,700,000
Well # 4 Filtration System	500,000
Tradesville Processing Upgrade	183,000
Tank Repainting	875,000
Tradesville Headworks	2,500,000
	\$5,758,000

2016 CAPITAL PROJECTS – 2016 BOND FUND

If the Board of Supervisors approves borrowing in the amount of \$5 million in 2016, two years of Capital Projects will be able to be undertaken. Planned 2016 Projects are shown in Table VI below:

TABLE VI
Capital Projects 2016 Bond Fund Projects

Project Description	Amount
Public Works old office building retrofit	\$100,000
Road Resurfacing	500,000
Road Resurfacing – Palomino	500,000
Storm Drainage Rehabilitation – Warrington Village	1,000,000
Valley Rd. Culvert Replacement	200,000
Truman Court Inlet & End Wall	25,000
Inlet Replacement and End Wall – Greensward South	12,000
Storm Drainage Rehabilitation – Gabion Wall Repairs	25,000
Barness Swim Club – Tennis Court Reconstruction	125,000
	\$2,487,000

OPEN SPACE FUND

After Warrington voters approved the 2012 \$3 million open space referendum, in 2013, the Township issued \$2.2 million in bonds in 2013 and the remaining \$800,000 in 2014.

Projects underway include a Rt. 202 to Bradford Dam Feasibility Study (\$144,000) and the installation of a walking trail along the PECO Powerline (\$315,000). The trail will start near County Line Rd. and end near Street Rd. This is one part of the overall plan to increase walkability throughout the Township. In 2014, the Township entered into an agreement for professional services with the Natural Lands Trust to assist the Township in identification and acquisition of properties to be used as open space or recreation. As of this budget message date, the Natural Lands Trust has pursued two properties. One of which may result in an acquisition. They have also submitted grant applications DCNR (Department of Conservation and Natural Resources) and PECO, and may be applying for a grant from Bucks County.

In 2016, \$1.8 million is earmarked for land acquisition of open space to be used for trails, recreational purposes or to remain as open space. An additional \$350,000 (from a Bucks County Open Space Grant) is budgeted to be expended for the same purposes.

CAPITAL PROJECTS 2014 BOND FUND

The proceeds from the bond issue of 2014 are expected to be fully expended in 2016. An updates status report on all projects are included in Table VII below:

TABLE VII
Capital Projects 2014 Bond Fund Projects

Project Description	Amount	Status
Renovations to old Public Works Office Building	\$100,000	Moved to Capital Imp. Fund
Palomino Basin Retrofit	350,000	Will be completed in 2016
Streambank Stabilization	750,000	Will be completed in 2016
Valley Road Culvert	230,000	Moved to 2016 Bond Fund
Mary Barness Tennis Court Reconstruction	100,000	Moved to Capital Imp. Fund
Road Repaving	350,000	Project completed in 2015
Completion of DPW Facility – Phase 1	150,000	Project completed in 2015
DPW Facility Fit-Outs – Phase 2	1,925,000	Project completed in 2015
		Closeout of final punch list in 2016
	\$4,005,000	

Expected expenditures in 2016 will total \$1,015,000 (Palomino Basin Retrofit- \$310,000/Streambank Stabilization - \$705,000)

CAPITAL IMPROVEMENT FUND

The Primary source of funding for this fund are transfers form the General Fund from the Parks and Recreation assessment and for other non-recurring revenue sources received in the General Fund. In 2015, the General Fund transferred \$580,000 to the Capital Improvement Fund to finance several projects. An additional \$375,000 is earmarked to be transferred in 2016.

Projects to be completed in 2016 are summarized on Table VIII below.

TABLE VIII
2016 Capital Improvement Fund Projects

Project Description	Amount
Installation of Video Surveillance Cameras in Parks	\$25,000
Street Sign Reflectivity Project (Unfunded Mandate)	50,000
MS4 System Mapping (Unfunded Mandate)	50,000
Barness Park Parking Lot Expansion	600,000
Twin Oaks – Demolish Camp Structures/pool, level ground	100,000
Philadelphia Tot Lot Relocation	25,000
Barness Swim Club- Restroom Renovations	75,000
Barness Park Field Lighting	100,000
Repaving IPW Parking Lot & Walking Path	150,000
Pave Parking Lot – John Paul Park @ Lower Nike	160,000
	\$1,335,000

DEBT SERVICE FUND

Proposed in this budget is the issuing of \$5 million of General Obligation Bonds to fund Capital Projects such as Road Paving and Storm Water Improvements. In 2016 the Debt Service Fund will require \$1.77 million in expenditures to service all the Township's debt obligations. This represents \$127,000 increase over the 2015 projected \$1.64 in total debt service obligations. Table IX below breaks down these costs.

To cover the costs of new debt, a transfer will be made from the General Fund (from Fund Balance) to the Debt Service Fund. If the Board of Supervisors chooses to fund these Capital Projects (see Capital Projects – 2016 Bond Fund), there will be long-term financial decisions that will have to be made to sustain the ability to repay this debt.

TABLE IX
2016 Debt Service Breakdown

Project Description	Amount
2016 Bond Issue Interest – Capital Projects	135,000
2014 Bond Issue Interest – Capital Projects	159,100
2014 Bond Issue Principal – Open Space	90,000
2014 Bond Issue Interest – Open Space	31,200
2013 Bond Issue Interest – Open Space	60,643
2013 Bond Issue Principal (2008 Refinancing)	345,000
2013 Bond Issue Interest (2008 Refinancing)	146,028
2012 Bond Principal (2007 Refinancing)	540,000
2012 Bond Interest (2007 Refinancing)	157,544
1998 Loan Series Principal	90,266
1998 Loan Series Interest	8,897
Trustee Fees	2,000
Total	\$1,765,678

HIGHWAY AID FUND

The 2016 budget includes an increase in the allocation from the Commonwealth of Pennsylvania of approximately \$77,000 over the amount received in 2015. The primary uses for Highway Aid (also known as Liquid Fuels Funds) are budgeted for Salt/Cinders used for snow and ice removal (\$105,000), Snow and Ice Removal by contractors (\$260,000) and Debt Service Payments on the 2012 Roads Bond fund (used to pave a significant number of roads during 2012 and 2013 - \$251,509).

INTERNAL SERVICES FUND

The Internal Services Fund (ISF) receives its funding from departmental assessments or the sale of surplus property, which are then used to replace the Township's fleet on a rotating basis, but may also include various hardware and software upgrades or other types of major equipment. Most of these purchases are done either on a cash basis or through capital lease/purchasing arrangements ranging between 3-7 years depending on the equipment's life cycle.

In 2016, we are recommending the ISF to finance the following types of equipment as itemized in Table X below:

TABLE X
2016 Internal Services Fund Breakdown

2016 Capital Lease/Purchase	Amount
Township Manager - vehicle (1) - purchase	\$26,000
Police - Patrol Vehicles - (1) - purchase	34,100
Police - Admin. - Ford Expedition - (1) - purchase	30,000
Public Works - Large Dump Truck - (1) -purchase	175,000
Public Works - 3500 Chevy Utility Truck-purchase	70,000
Public Works - Hook Truck (1) - purchase	70,000
Previous Year's Lease Agreements	195,647
Total	\$600,747

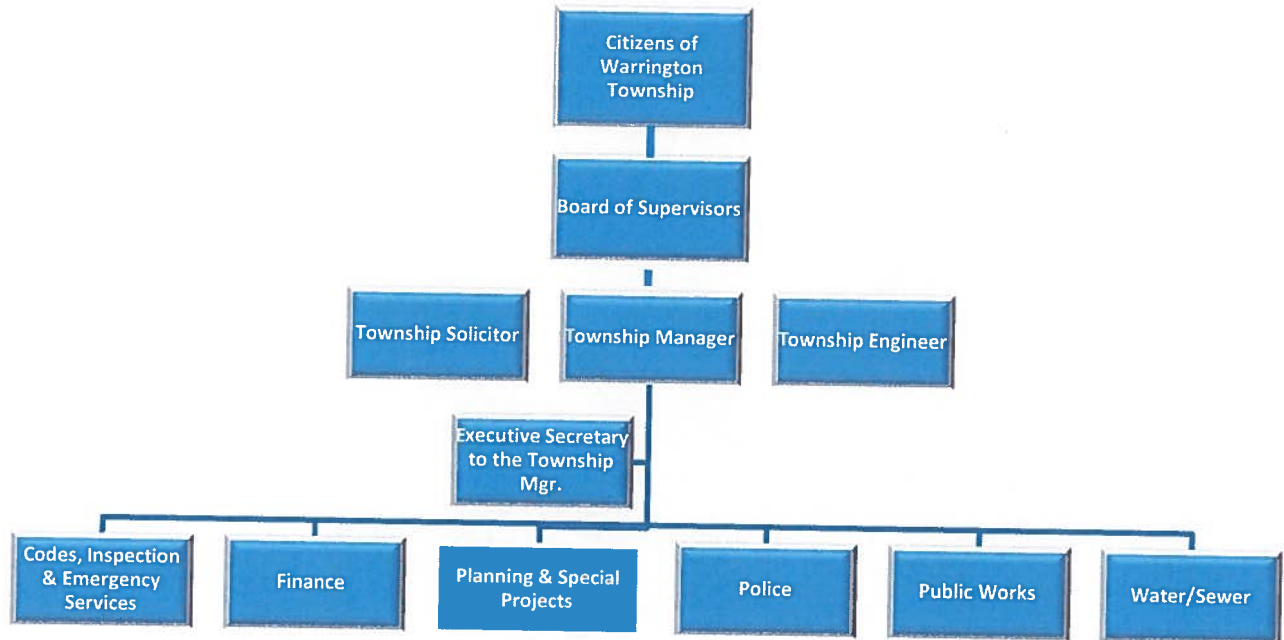
2016 PROPOSED BUDGET – ALL FUNDS SUMMARY

Table XI below shows a complete summary of all our operating and capital fund recommendations at this point in time in the process. The three (3) columns highlighted in yellow show our 2016 summary recommendations for all eleven (11) funds.

TABLE XI
All Funds Summary Table

Operating And Capital Funds	2015 Beginning Balances	2015 Estimated Revenues	2015 Estimated Expenditures	2015 Ending Balances	2016 Proposed Revenues	2016 Proposed Expenditures	2016 Ending Balances
General	\$2,386,321	\$13,422,285	\$13,182,192	\$2,626,414	\$12,654,236	\$12,764,236	\$2,516,414
Water/Sewer Capital (Tap-in fees)	764,736	1,415,000	230,413	1,949,323	4,873,000	5,127,000	1,695,323
Water/Sewer - Operating	3,103,609	6,194,700	6,298,525	2,999,784	6,448,100	6,428,445	3,019,439
Water/Sewer – 2014 Bonds	8,926,858	16,000	2,827,000	6,115,858	16,000	5,758,000	373,858
Open Space	0	0	0	0	5,003,000	2,487,000	2,516,000
Capital Projects (2016 Bonds)	2,884,907	128,500	395,000	2,618,407	428,500	1,924,000	1,122,907
Capital Projects (2014 Bonds)	3,466,311	6,000	2,456,200	1,016,111	1,500	1,015,000	2,611
Capital Improvement Fund	703,893	670,250	400,000	974,143	375,400	1,335,000	14,543
Debt Service	(222,962)	2,051,000	1,639,064	188,974	1,586,750	1,765,678	10,046
Highway Aid Fund	102,493	562,172	665,359	(694)	639,300	616,659	21,947
Internal Service Fund	340,499	369,500	398,270	311,729	410,500	600,747	121,482
TOTALS	\$22,456,665	\$24,835,407	\$28,492,023	\$18,800,049	\$32,436,286	\$39,821,765	\$11,414,570

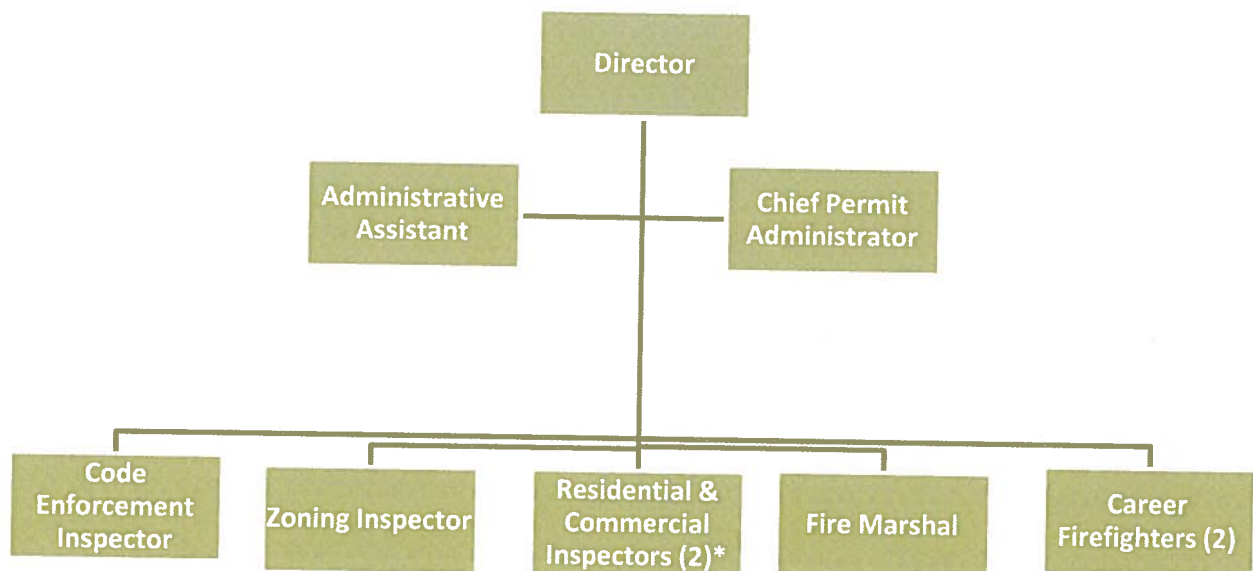
Warrington Township Organizational Chart



Boards and Commissions

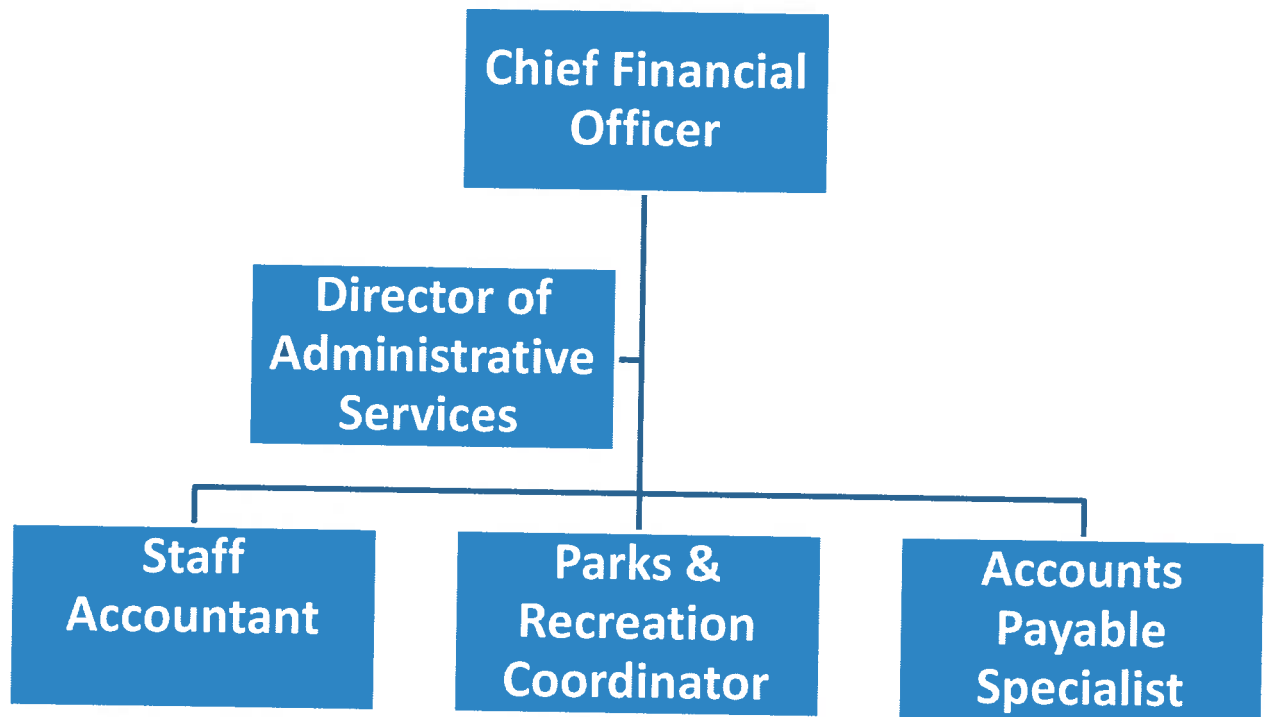
- Bike & Hike Committee
- Building Codes Appeals Board
- Environmental Advisory Council
- Historic Commission
- Open Space & Land Preservation Task Force
- Park & Recreation Board
- Pension Board
- Planning Commission
- Zoning Hearing Board
- Veterans Affairs Committee

Emergency Services & Code Enforcement (Full-time Employees)

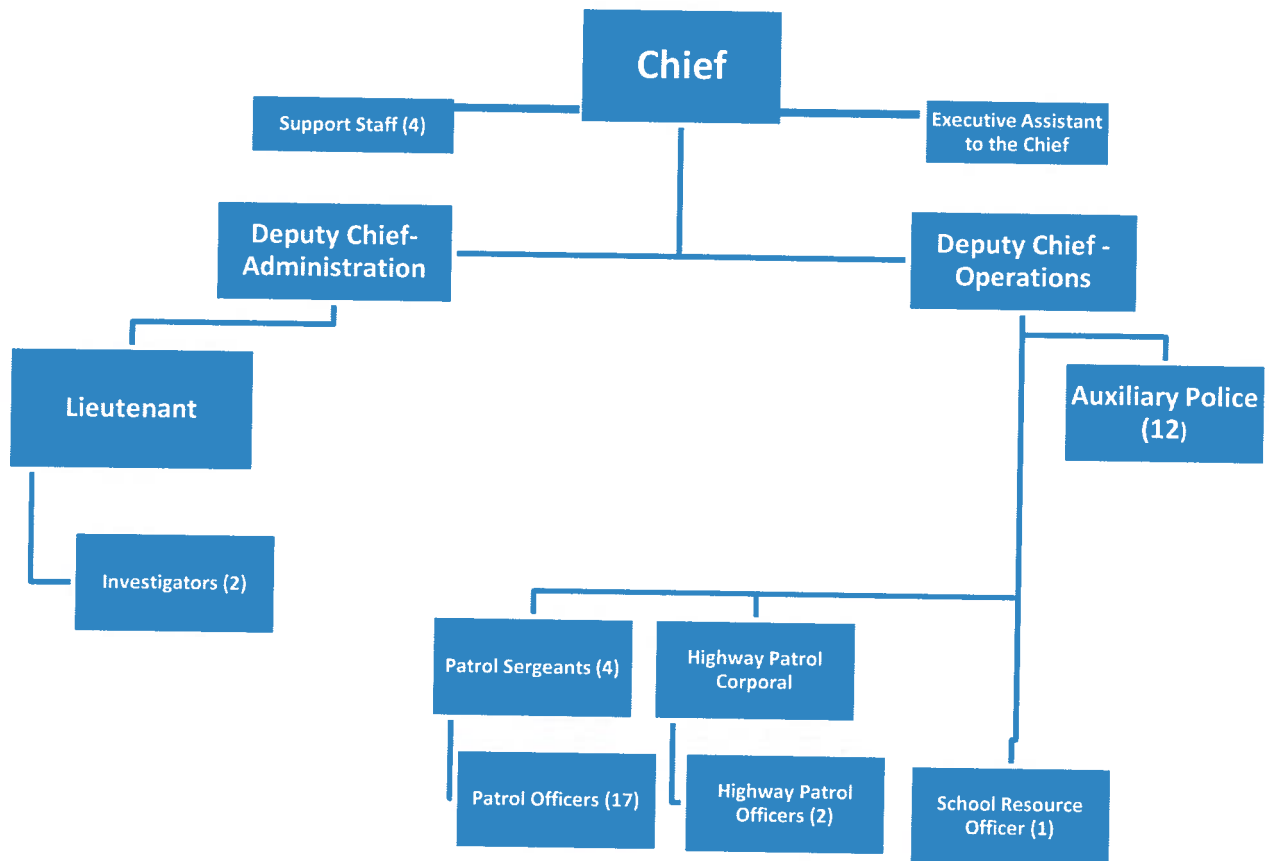


*Inspectors are employees of Keystone Municipal Services, Inc.

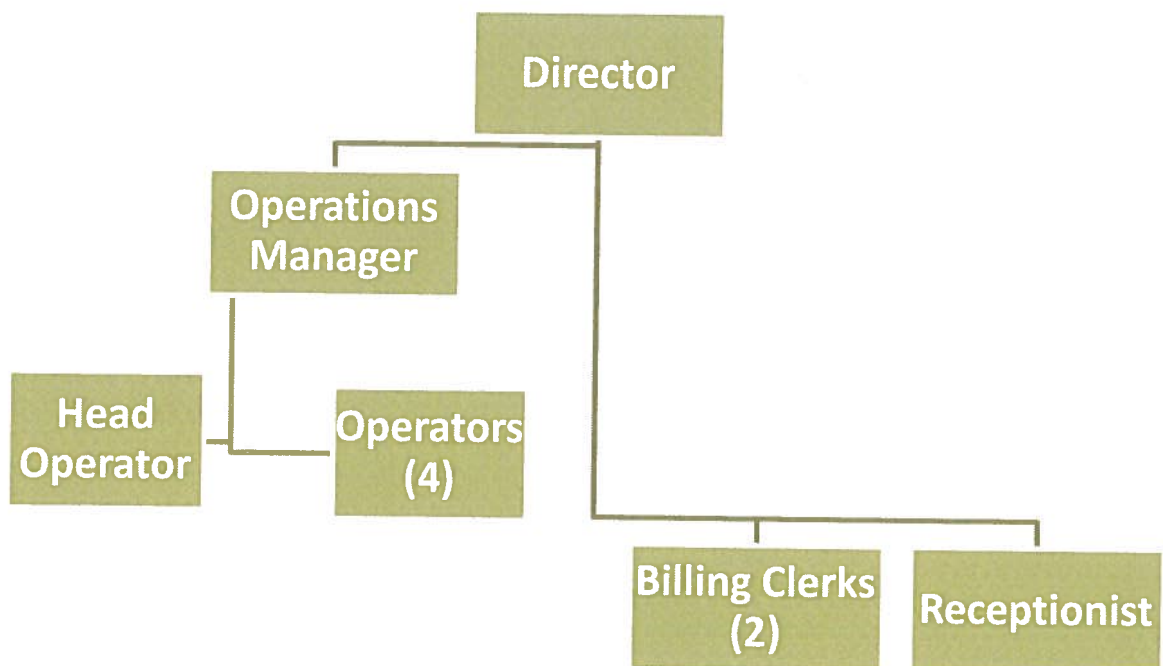
Finance



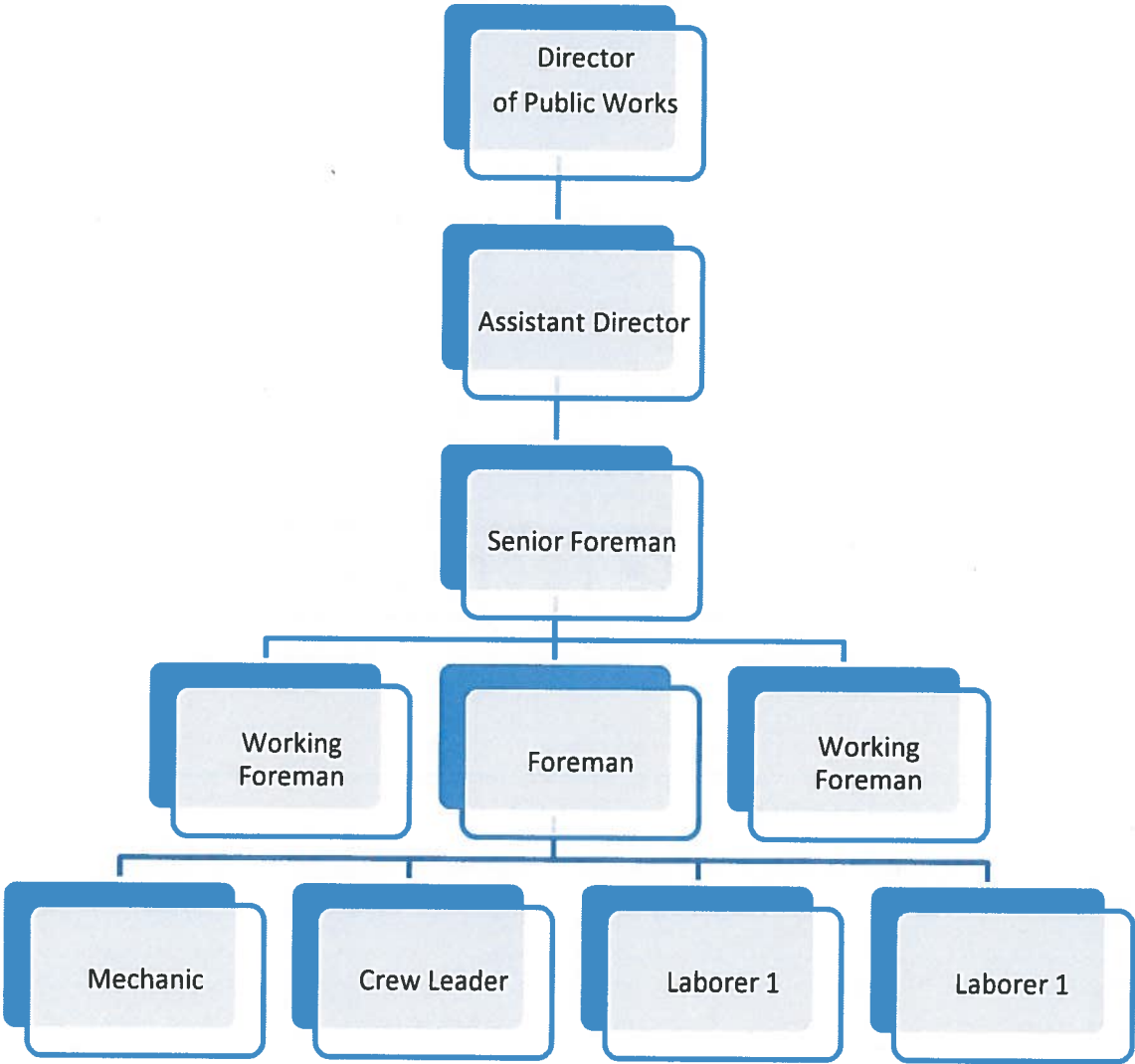
Police Department Organizational Chart



Water and Sewer Department



Public Works



Warrington Township 2016 Proposed Budget Department Heads

Administration.....James J. Miller, Interim Twp. Manager

Codes, Inspections & Emergency

Services.....Lee Greenberg, Director

Finance.....Barry P. Luber, Chief Financial Officer

Planning and Special Projects..... Roy W. Rieder, PE, Director

Police.....James J. Miller, Chief of Police

Public Works.....John D. Bonargo, Director

Water and Sewer.....Christian R. Jones, Director

Warrington Township 2016 Proposed Budget Budget Summary



Summary

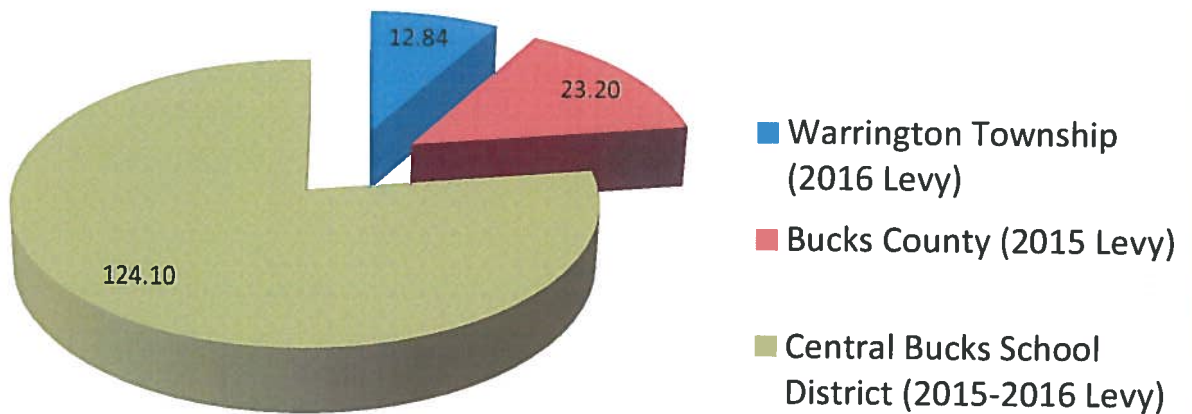
WARRINGTON TOWNSHIP

2016 PROPOSED BUDGET

ALL FUNDS SUMMARY

<u>Operating And Capital Funds</u>	<u>2015 Beginning Fund Balances</u>	<u>2015 Estimated Revenues</u>	<u>2015 Estimated Expenditures</u>	<u>2015 Ending Fund Balance</u>	<u>Proposed 2016 Revenues</u>	<u>Proposed 2016 Expenditures</u>	<u>2016 Ending Balances</u>
General	2,386,321	13,422,285	13,182,192	2,626,414	12,654,236	12,764,236	2,516,414
Water and Sewer Capital Fund	764,736	1,415,000	230,413	1,949,323	4,873,000	5,127,000	1,695,323
Water and Sewer Operating Fund	3,103,609	6,194,700	6,298,525	2,999,784	6,448,100	6,428,445	3,019,439
Water and Sewer -2014 Bond Fund	8,926,858	16,000	2,827,000	6,115,858	16,000	5,758,000	373,858
Capital Projects (2016 Bonds)	0	0	0	0	5,003,000	2,487,000	2,516,000
Open Space	2,884,907	128,500	395,000	2,618,407	428,500	1,924,000	1,122,907
Capital Projects (2014 Bonds)	3,466,311	6,000	2,456,200	1,016,111	1,500	1,015,000	2,611
Capital Improvement Fund	703,893	670,250	400,000	974,143	375,400	1,335,000	14,543
Debt Service	(222,962)	2,051,000	1,639,064	188,974	1,586,750	1,765,678	10,046
Highway Aid Fund	102,493	562,172	665,359	(694)	639,300	616,659	21,947
Internal Service Fund	340,499	369,500	398,270	311,729	410,500	600,747	121,482
TOTALS	\$ 22,456,665	\$ 24,835,407	\$ 28,492,023	\$ 18,800,049	\$ 32,436,286	\$ 39,821,765	\$ 11,414,570

Warrington Township 2016 Proposed Budget Warrington Taxpayer Levy (In Mills)



Warrington Township

2016 Proposed Budget

Major Equipment Purchases

Department	Item	Amount	Sources of Funds
Emergency Services	2 Portable Radios	\$15,000	General Fund
Public Works	Auger Attachment	4,500	General Fund
Public Works	2 X-Mark Lawn Mowers	22,000	General Fund
Public Works	Asphalt Miller	24,000	General Fund
Public Works	Large Dump Truck	175,000	Internal Services Fund
Public Works	3500 Chevy Utility	70,000	Internal Services Fund
Public Works	Hook Truck	70,000	Internal Services Fund
Public Works	Aqua Rock Wall (swim club)	15,000	General Fund
Police	Administration Vehicle	30,000	Internal Services Fund
Police	Patrol Vehicle	34,100	Internal Services Fund
Manager's Office	Car	26,000	Internal Services Fund

Warrington Township

2016 Proposed Budget

Highlights

Tax Rates/Utility rates

The Tax millage will remain the same in 2016 at 12.84 mils.

A rate increase of 3% is proposed for all water/sewer customers. The increase will help pay for the many capital improvements needed for the water supply and distribution systems and the sanitary sewer systems.

Enhanced Township Services/Amenities

A new Public Works Complex which includes a new Salt Dome was completed which allows for better servicing and storage of the Township's fleet, and increases the capacity to store salt used to de-ice the roads. In addition, the old Public Works garage will continue to be used for maintenance of equipment and storage.

Two part-time Park Stewards will be hired to patrol all parks during evening and weekend hours to ensure the safety and comfort of all residents.

A new walking trail is now open along the PECO Right-of-way located from County Line Rd. to Street Rd. This is part of a larger project to connect and build other trail segments to connect to the many Township parks.

Expanded parking lot with new entrance and exit at Barness Park will be completed in 2016.

New field lighting for Baseball field at Barness Park will be completed in 2016.

A newly designed Township Website will be unveiled in 2016.

A "Response Line" which replaces the old "Action Line" on the township's website will be live in 2016. This new and improved service will allow residents to track the status of previously submitted requests and upload files/documents to report issues in the township or request service or information from the Township

Warrington Township 2016 Proposed Budget General Fund

Christmas in July at Mary Barness
Tennis & Swim Club



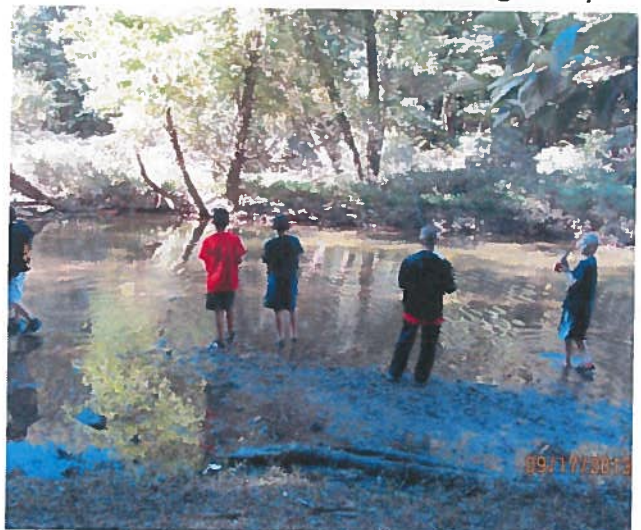
Warrington Day 2015



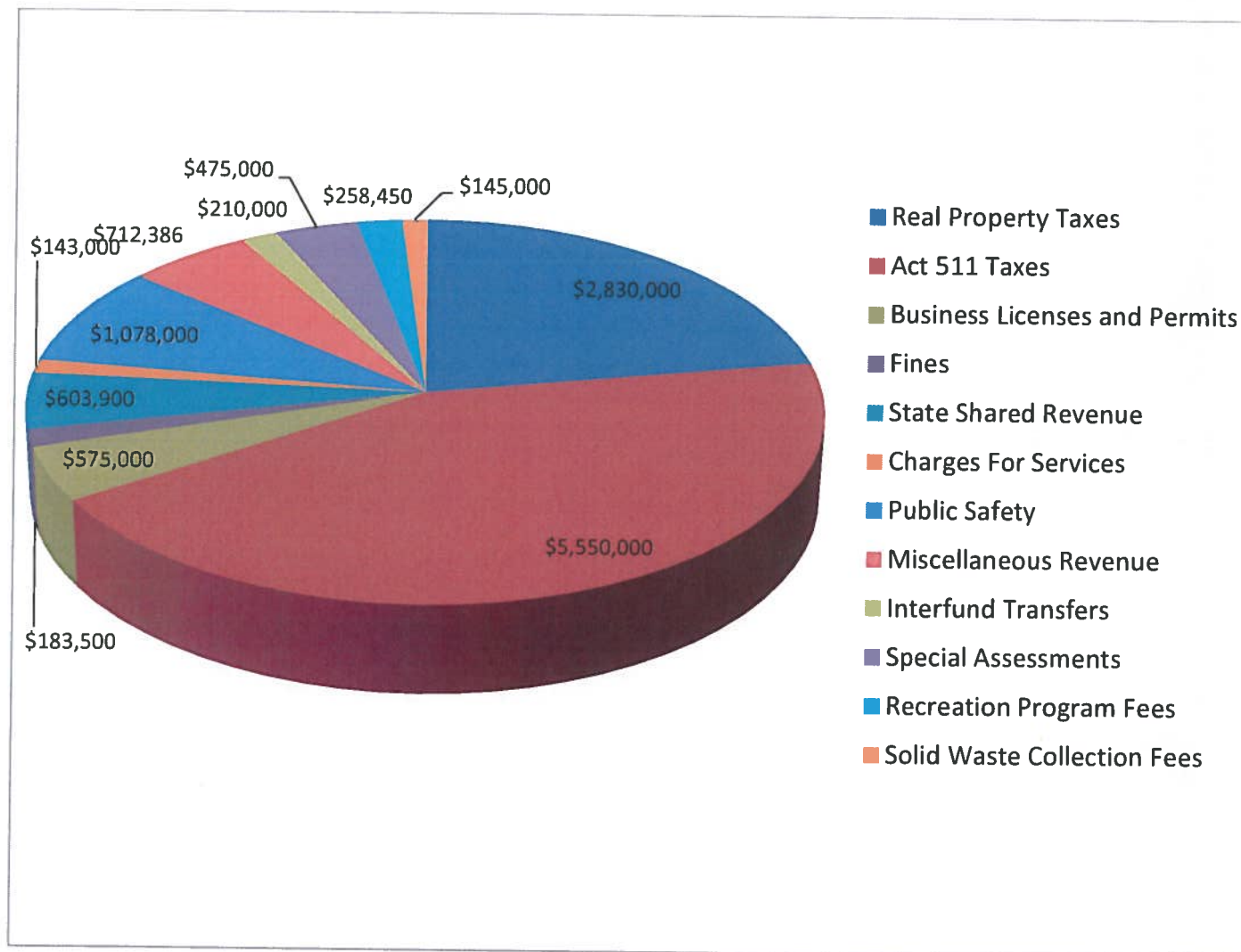
Warrington Day 2015



Bike & Hike Committee's Fishing Derby



Warrington Township 2016 Proposed Budget General Fund Revenue



**GENERAL FUND
REVENUES**

Account Number	Description	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Proposed
<u>Fund Balance</u>						
	Beginning Fund Balance	\$ 1,172,983	\$ 1,939,712	\$ 2,230,091	\$ 2,386,321	\$ 2,626,414
<u>Real Property Taxes</u>						
01.301.100.100	Current Year	1,911,714	1,924,468	2,030,000	2,030,000	2,060,000
01.301.100.200	Current Year- Parks	734,521	749,385	760,000	760,000	770,000
		2,646,235	2,673,853	2,790,000	2,790,000	2,830,000
<u>Act 511 Taxes</u>						
01.310.100	Real Estate Transfers	821,333	724,247	750,000	900,000	775,000
01.310.200	Earned Income	4,099,823	4,256,064	4,275,000	4,275,000	4,350,000
01.310.500	Local Services Tax	403,348	431,160	410,000	420,000	425,000
		5,324,504	5,411,471	5,435,000	5,595,000	5,550,000
<u>Licenses and Permits</u>						
01.321.640	Contractor Licenses	33,685	31,705	28,000	35,000	33,000
01.321.800	Cable Television Fees	508,609	533,752	505,000	545,000	540,000
01.321.900	Street Opening Permits	4,459	4,342	3,500	2,000	2,000
		546,753	569,799	536,500	582,000	575,000
<u>Fines</u>						
01.331.100	Court Fines	21,257	22,355	23,000	23,000	23,000
01.331.102	Non Traffic Violations		675	1,000	500	1,500
01.331.105	County Fines	138,828	157,478	135,000	153,000	148,000
01.331.110	State Police Fines	12,114	11,899	10,000	10,000	10,000
01.331.120	Local Ordinance Fines	5,180	550	1,000	1,500	1,000
		177,379	192,957	170,000	188,000	183,500
<u>Interest Earnings</u>						
01.341.100	Interest Earnings	4,155	4,896	5,000	6,500	7,000
<u>Rents and Royalties</u>						
01.342.200	Building Rentals	59,639	31,345	55,000	61,000	60,000
01.342.300	Rental Income	368,163	418,900	340,000	380,000	380,000
		427,802	450,245	395,000	441,000	440,000
<u>Federal Grants</u>						
01.351.120	Federal Grants - FEMA	19,964	0	0	0	0
01.351.130	Federal Grants - SAFER	0	164,318	240,000	240,000	82,800
01.351.200	Federal Public Safety Grants	0	4,822	0	4,326	0
		19,964	169,140	240,000	244,326	82,800
<u>State Shared Revenue</u>						
01.355.010	Public Utility Realty Taxes	11,122	11,791	10,500	11,215	11,200
01.355.080	Alcoholic Beverage Licenses	5,100	6,300	6,300	7,050	7,000
01.355.120	State Aid Pension Contribution	345,708	344,669	330,000	384,242	370,000
01.355.300	Fire Relief Fund	236,326	223,982	215,000	151,402	150,000
01.355.400	Recycling Grant	55,550	66,168	60,000	60,000	65,700
		653,806	652,910	621,800	613,909	603,900

**GENERAL FUND
REVENUES**

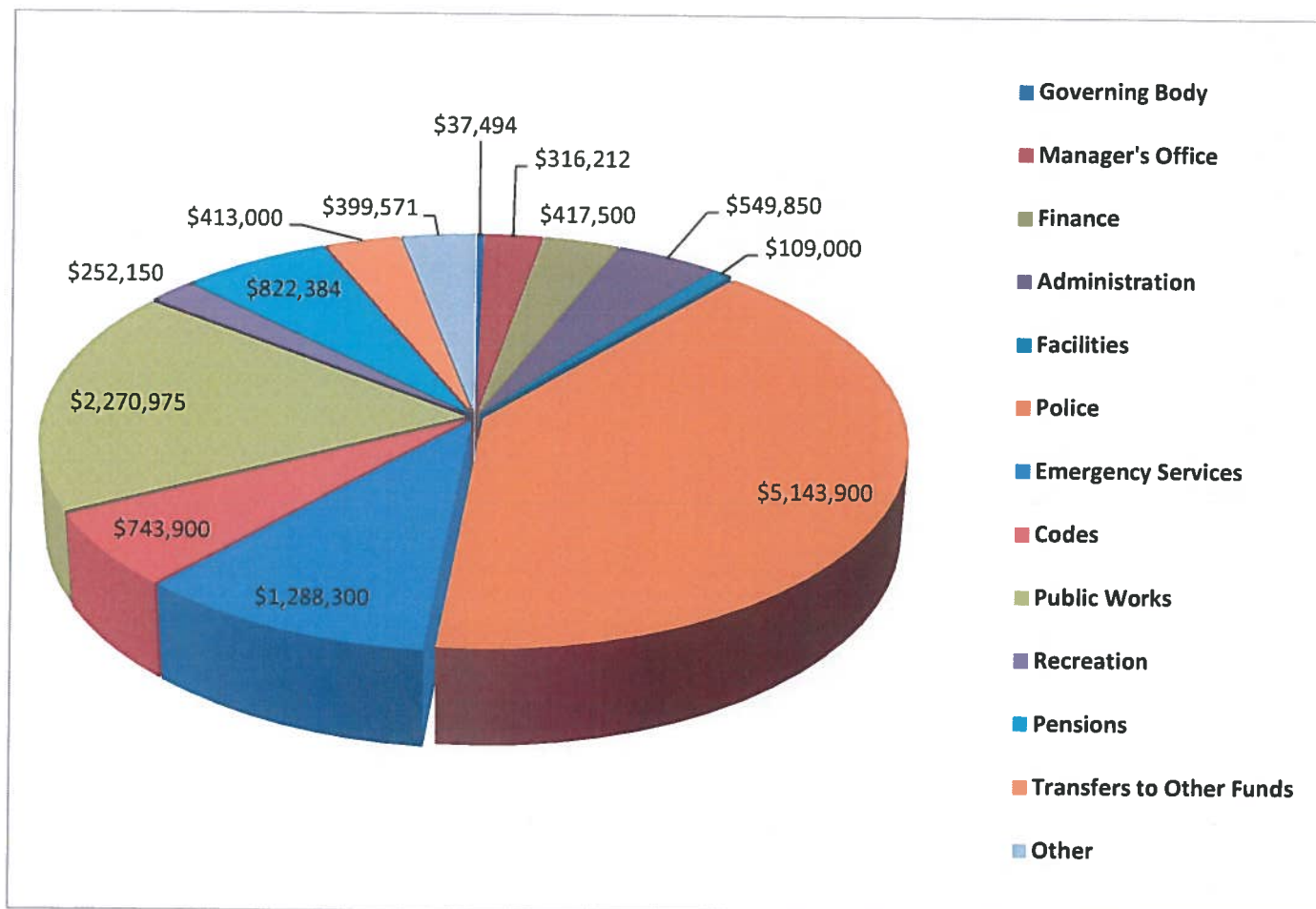
Account Number	Description	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Proposed
<u>Local Government Grants</u>						
01.357.510	Highway/Training Grants	8,498	13,696	10,000	10,000	10,000
01.357.530	Misc. Grants	90,964	10,239	0	0	0
01.357.550	EAC Grants	0	0	19,000	19,000	10,000
01.357.725	Palomino Tennis Courts - USTA Grant	0	15,000	0	0	0
01.357.726	Mary Barness Tennis Courts-USTA Grant	0	0	30,000	0	0
01.357.750	CDBG-Neshaminy Garden Storm Water	22,910	136,614	0	91,000	0
		122,372	175,549	59,000	120,000	20,000
<u>Charges For Services</u>						
01.361.100	Escrow Administration	57,138	76,710	75,000	76,000	73,000
01.361.200	Special Police Services	23,425	29,234	22,000	40,000	25,000
01.361.310	Land Development Fees	37,856	11,449	15,000	17,500	17,500
01.361.320	Conditional Use Fees	3,000	1,640	1,500	1,500	1,500
01.361.340	Zoning Hearing Board Fees	12,340	9,102	10,000	13,000	13,000
01.361.400	Professional Services Fees	0	0	25,000	1,200	2,000
01.361.510	Police Reports	21,462	12,658	10,000	10,000	10,000
01.361.530	Open Records Requests Fees	1,904	1,680	1,000	1,000	1,000
		157,125	142,473	159,500	160,200	143,000
<u>Public Safety</u>						
01.362.200	Fire Safety Inspection Fees	5,250	8,783	20,000	10,000	15,000
01.362.330	Zoning Permits	17,905	17,816	16,000	20,000	17,000
01.362.410	Building Permits	613,914	574,709	825,000	875,000	750,000
01.362.420	Electrical Permits	38,480	57,019	49,000	85,000	60,000
01.362.430	Plumbing Permits	54,410	62,070	70,000	72,000	70,000
01.362.431	Mechanical Permits	37,044	54,922	50,000	70,000	50,000
01.362.432	Sprinkler Permits	30,025	24,696	28,000	30,000	27,000
01.362.433	Fire Alarms	3,240	5,515	4,500	7,000	5,000
01.362.450	Occupancy Permits	71,371	74,942	70,000	83,000	72,000
01.362.460	Sign Permits	9,017	5,810	7,000	10,000	8,000
01.362.470	State Permits	300	56	500	500	500
01.362.810	Miscellaneous Permits	4,674	6,755	6,500	3,500	3,500
		885,630	893,093	1,146,500	1,266,000	1,078,000
<u>Highway and Streets</u>						
01.363.600	Sale of Materials	1,310	1,109	1,000	500	500
<u>Solid Waste Collection Fees</u>						
01.364.500	Solid Waste Collection Fees	131,180	135,112	145,000	146,500	145,000

**GENERAL FUND
REVENUES**

Account Number	Description	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Proposed
<u>Recreation Program Fees</u>						
01.367.901	Discount Ticket Sales	3,452	10,576	6,000	10,000	10,000
01.367.904	Recreation – Equestrian Rental Fees	2,400	1,800	2,400	2,400	2,400
01.367.907	Program Fees	13,490	13,115	10,000	13,000	13,000
01.367.908	Recreation – Park Rental Fees	1,690	5,972	5,000	5,500	5,500
01.367.909	Recreation – Breakfast With Santa	1,116	960	1,000	1,000	1,000
01.367.910	Summer Camp Fees	(1,155)	1,010	5,000	0	0
01.367.911	Summer Camp Registration	91,161	79,960	75,000	86,900	0
01.367.913	Recreation - Volunteer Appreciation	500	750	500	750	750
01.367.914	Warrington Day	23,137	25,715	25,000	32,000	32,000
01.367.915	Recreation-Discount Movie Tickets	13,080	12,218	9,000	10,000	10,000
01.367.916	Recreation - Roster Fee	16,380	23,665	30,000	25,000	25,000
01.367.950	Swim Club-Membership Fees	133,708	110,496	111,000	95,000	105,000
01.367.951	Swim Club-Daily Fees	21,972	24,068	24,000	30,500	30,000
01.367.953	Swim Club- Replacement I'D's	676	195	100	200	200
01.367.955	Swim Club -Facility Rentals	7,705	8,429	8,000	8,500	8,500
01.367.956	Swim Club - Swim Team Fees	13,078	19,275	10,000	16,000	3,000
01.367.957	Swim Club-Program Fees-Swim/Scuba	6,620	7,110	6,000	10,600	10,000
01.367.958	Swim Club - Snack Bar Games	1,009	858	1,300	950	1,100
01.367.959	Swim Club - Sponsorship Revenue	16	1,145	1,200	450	1,000
		350,035	347,317	330,500	348,750	258,450
<u>Special Assessments</u>						
01.383.700	Park and Recreation Assessments	233,206	357,786	459,000	460,000	375,000
01.383.720	Regal Cinema Impact Fees	100,000	100,000	100,000	100,000	100,000
		333,206	457,786	559,000	560,000	475,000
<u>Contributions and Donations</u>						
01.387.100	Misc Donations	975	700	1,000	1,000	1,000
01.387.200	Contributions - Emergency Services	398	210	0	0	0
01.387.600	Misc. EAC Donations	0	0	500	500	500
		1,373	910	1,500	1,500	1,500
<u>Miscellaneous Revenue</u>						
01.389.100	Miscellaneous Revenues	44,310	5,740	5,000	5,000	5,000
01.389.150	Insurance Recoveries	12,765	6,852	10,000	40,000	15,000
01.389.175	Disability/Worker's Comp. Reimb.	12,764	11,555	5,000	50,000	25,000
01.389.300	Fire Capital Revenue	0	100,000	100,000	100,000	100,000
01.391.110	Surplus Equipment Sales	515	0	100	100	100
01.391.200	Sale of TDR's	0	342,000	0	0	0
01.391.300	Sale/Comdenation of Township Property	0	0	0	38,000	0
		70,354	466,147	120,100	233,100	145,100
<u>Interfund Transfers</u>						
01.392.008	Transfer From W & S Fund	100,000	104,500	100,000	100,000	100,000
01.392.035	Transfer From Liquid Fuels Fund	252,509	0	0	0	0
		352,509	104,500	100,000	100,000	100,000

		GENERAL FUND REVENUES				
Account Number	Description	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Proposed
<u>Refunds of Prior Year Expenditures</u>						
01.395.100	Prior Year Refunds	5,008	41,836	15,000	25,000	15,486
TOTAL REVENUES		12,210,700	12,891,103	12,830,400	13,422,285	12,654,236
TOTAL AVAILABLE BALANCE		\$ 13,383,683	\$ 14,830,815	\$ 15,060,491	\$ 15,808,606	\$ 15,280,650

Warrington Township 2016 Proposed Budget General Fund Expenditures



**GENERAL FUND
EXPENDITURES**

Account Number	Description	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Proposed
<u>Governing Body</u>						
01.400.105	Salaries and Wages	16,250	16,250	16,300	16,250	16,250
01.400.196	Group Benefits	1,125	1,008	1,244	1,244	1,244
01.400.210	Office Supplies	888	254	400	300	300
01.400.310	Professional Services	1,982	0	2,500	1,500	2,000
01.400.321	Telephone	4,693	3,914	5,500	5,500	5,500
01.400.341	Advertising	4,964	2,148	3,000	2,000	2,500
01.400.342	Printing	0	0	200	200	200
01.400.420	Dues & Subscriptions	6,018	25	3,500	3,500	3,500
01.400.460	Seminars, Conf & Meetings	7,141	1,971	5,000	5,000	5,000
01.400.491	General Expenses	80	(203)	500	1,700	1,000
01.400.740.100	Cap. Purchases- Commun. Upgrade	(7,455)	0	0	0	0
01.400.740	Cap. Purchases - Machinery & Equip.	1,723	0	0	0	0
		37,409	25,367	38,144	37,194	37,494
<u>Township Manager's Office</u>						
01.401.110	Salaries and Wages	185,205	180,609	193,207	180,000	210,012
01.401.196	Group Benefits	76,679	79,572	85,783	72,000	81,500
01.401.210	Office Supplies	1,117	603	500	500	500
01.401.231	Motor Fuel	1,469	1,244	1,500	800	1,500
01.401.261	Minor Equipment	0	3,262	1,000	1,000	2,000
01.401.310	Professional Services	0	98	0	0	0
01.401.321	Telephone	4,439	4,680	5,000	5,000	5,000
01.401.325	Postage	76	0	100	100	100
01.401.342	Printing	10	0	100	100	100
01.401.374	Machinery & Equipment	0	412	2,000	500	2,500
01.401.375	Vehicle Maintenance	2,338	628	500	550	500
01.401.420	Dues & Subscriptions	5,228	7,161	4,500	4,500	4,500
01.401.460	Seminars, Conf & Meetings	3,742	5,320	3,000	3,000	3,000
01.401.900	Capital Assessment	5,000	5,000	5,000	5,000	5,000
		285,303	288,589	302,190	273,050	316,212
<u>Finance</u>						
01.402.110	Salary/Wages	179,304	154,064	188,822	189,000	193,800
01.402.112	Salary/Wages/Part-time	0	0	5,179	10,000	5,000
01.402.180	Overtime	0	101	0	300	300
01.402.196	Group Benefits	68,561	89,281	99,460	98,000	103,900
01.402.210	Office supplies	1,231	1,331	1,000	1,200	1,200
01.402.261	Minor Equipment	52	0	500	200	500
01.402.310	Professional Services	63,340	71,891	75,000	70,000	70,000
01.402.311	Audit & Accounting Services	17,750	18,250	20,000	20,000	20,000
01.402.319	Other Services & Fees	0	4,075	1,400	1,400	1,400
01.402.321	Telephone	2,366	3,380	2,800	4,000	4,000
01.402.325	Postage	235	366	300	400	400
01.402.341	Advertising	9	0	0	0	0
01.402.342	Printing	804	183	300	500	500
01.402.420	Dues & Subscriptions	1,071	711	400	500	500
01.402.430	R/E Taxes Paid	9,793	13,686	11,500	14,000	14,000
01.402.460	Seminars, Conf & Meetings	613	888	1,500	1,400	2,000
		345,129	358,207	408,161	410,900	417,500

**GENERAL FUND
EXPENDITURES**

Account Number	Description	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Proposed
<u>Tax Collection</u>						
01.403.110.100	Tax Collector - General Fund	47,318	22,642	30,000	32,000	32,000
01.403.110.200	Tax Collector - Park & Rec	13,743	7,514	12,000	13,000	13,000
01.403.196	Group Benefits	6,973	3,457	3,213	3,400	3,400
01.403.325	Postage	1,967	7,732	2,000	4,600	4,600
01.403.342	Printing	1,345	0	1,400	1,400	1,400
		71,346	41,345	48,613	54,400	54,400
<u>General Government Administration</u>						
01.406.110	Salaries and Wages	69,630	65,450	85,065	85,000	87,300
01.406.112	Salaries and Wages-Part-Time/Seasonal	4,610	5,951	5,400	15,000	10,000
01.406.180	Overtime	134	5	500	500	500
01.406.196	Group Benefits	41,656	47,285	52,101	52,000	54,700
01.406.210	Office Supplies	4,566	3,214	4,000	3,500	3,500
01.406.261	Minor Mach. & Equip.	1,166	2,907	2,000	1,000	1,500
01.406.310	Professional Services	26,896	35,814	38,000	48,000	45,000
01.406.313	Township Engineer	98,578	117,625	110,000	115,000	115,000
01.406.314-100	Professional Services-Legal	12,371	0	10,000	700	10,000
01.406.314-200	Township Solicitor	78,161	84,373	90,000	90,000	110,000
01.406.314-300	Labor Counsel Services	0	0	6,000	2,000	3,000
01.406.314-400	Special Legal Services	17,681	6,569	2,500	11,550	2,500
01.406.314-500	Litigation & Arbitration	14,624	3,063	4,000	5,000	5,000
01.406.319	Other Services & Fees	26,673	22,306	25,000	25,000	25,000
01.406.321	Telephone	5,131	6,116	6,800	6,800	6,800
01.406.325	Postage	8,983	3,646	8,000	11,000	8,000
01.406.341	Advertising	1,167	8,134	3,000	3,000	3,000
01.406.375	Maint. ^ Repairs - Vehicles	768	45	1,000	1,000	1,000
01.406.384	Mach.& Equip.Rental	8,187	9,554	8,500	8,600	8,000
01.406.410	Judgements & Damages	0	20,000	0	0	0
01.406.420	Dues & Subscriptions	994	1,748	1,000	1,000	1,000
01.406.450	Contracted Services	12,253	29,350	26,000	25,000	25,000
01.406.457	Doc.Mgmt.License & Support	0	0	0	16,640	16,650
01.406.460	Seminars, Conf & Meetings	619	397	300	475	400
01.406.491	General Administrative Expense	1,704	1,712	1,000	2,000	2,000
01.406.499	Non-Uniform Performance Raises	0	0	0	0	0
01.406.740	Capital Purchases - Machine & Equip.	14,948	0	0	0	0
01.406.900	Capital Assessment	5,000	5,000	5,000	5,000	5,000
		456,500	480,264	495,167	534,765	549,850
<u>Township Facilities</u>						
01.409.226	Repair & Maint.Supplies	226	0	1,000	250	500
01.409.241	General Operating Supplies	2,454	4,564	4,500	4,000	4,000
01.409.261	Minor Equipment	9,675	0	12,500	7,500	6,000
01.409.310	Professional Services	0	12,293	0	0	0
01.409.321	Telephone	3,376	7,522	3,200	3,500	3,500
01.409.360	Utilities	33,003	29,919	40,000	32,000	33,000
01.409.373	Building Maint & Repairs	12,123	15,331	16,000	15,000	15,000
01.409.384	Mach. & Equip.Rental	393	258	1,000	1,000	1,000
01.409.450	Contracted Maintenance Services	48,635	32,359	45,000	46,000	46,000
		109,885	102,246	123,200	109,250	109,000

**GENERAL FUND
EXPENDITURES**

Account Number	Description	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Proposed
<u>Police Services</u>						
01.410.110	Salary/Wages/NonUn.Com.	271,627	333,781	346,445	420,000	356,900
01.410.112	Clerical & Crossing Guard	159,117	165,863	179,795	175,000	175,000
01.410.113	Salary/Wages/Bargaining	2,252,306	2,256,719	2,265,658	2,285,000	2,358,300
01.410.115	Salary/Wages - Part Time Officers	0	0	38,000	7,500	20,000
01.410.117	Auxiliary Police	17,784	23,102	22,000	28,000	23,000
01.410.172	Holiday Pay	51,305	60,357	70,062	70,062	72,400
01.410.179	Longevity	99,281	103,633	109,339	109,339	109,600
01.410.180	Overtime	161,214	172,981	150,000	165,000	160,000
01.410.185	Vacation & Comp Time Buy Back	54,474	15,404	55,000	55,000	55,000
01.410.196	Group Benefits	1,090,116	1,153,183	1,266,263	1,295,000	1,367,900
01.410.210	Office Supplies	5,242	4,646	3,800	3,800	3,800
01.410.231	Motor Fuel	80,051	73,569	80,000	65,000	75,000
01.410.238	Uniforms	28,420	44,390	30,000	30,000	30,000
01.410.241	General Operating Supplies	13,407	24,958	17,000	20,000	17,000
01.410.251	Vehicle Maintenance Supplies	19,660	13,088	15,000	15,000	13,000
01.410.261	Minor Equipment	17,921	14,220	14,850	18,200	34,600
01.410.310	Professional Services	12,563	22,936	20,000	25,000	20,000
01.410.321	Telephone	23,765	25,836	18,000	16,000	16,000
01.410.325	Postage	1,088	344	500	500	500
01.410.341	Advertising	0	498	300	300	300
01.410.342	Printing	1,570	1,120	1,000	1,000	1,000
01.410.374	Repairs & Maintenance	620	2,730	3,000	3,000	3,000
01.410.375	Vehicle Maintenance	32,646	22,210	22,000	33,000	22,000
01.410.384	Equipment Leases	5,553	5,785	5,800	5,800	5,800
01.410.420	Dues & Subscriptions	6,526	4,532	5,500	6,000	6,000
01.410.440	Uniform Cleaning Service	3,557	5,115	4,500	3,800	3,800
01.410.450	Contracted Services	12,098	11,282	8,000	10,000	10,000
01.410.460	Seminars, Conf & Meetings	10,768	7,460	11,400	10,000	9,000
01.410.491	General Expenses	0	15	0	0	0
01.410.740	Capital Equipment	0	9,957	10,000	10,000	0
01.410.900	Capital Assessment	150,000	150,000	150,000	150,000	175,000
		4,582,679	4,729,714	4,923,212	5,036,301	5,143,900
<u>Office of Emergency Services</u>						
01.411.110	Salaries and Wages- Emerg. Services	114,549	180,476	118,436	120,000	123,700
01.411.112	Salary/Wages/Non Super-E.S.	0	51,852	195,756	180,000	195,600
01.411.180	Overtime	87	2,144	800	6,000	5,000
01.411.196	Group Benefits-Emerg. Services	52,517	88,407	122,225	120,000	122,600
01.411.210	Office Supplies- Emerg. Service	443	1,311	1,000	1,000	1,000
01.411.231	Motor Fuels- Emerg Services	5,146	4,514	9,000	9,000	10,000
01.411.238	Uniforms- Emerg Services	1,189	79,908	5,000	4,000	7,000
01.411.241	General Operating Supplies-E.S.	1,882	4,029	3,000	2,500	3,000
01.411.242	Fire Prevention Supplies-E.S	10	7,963	10,000	9,400	7,500
01.411.251	Vehicle Maintenance Supplies-E.S.	85	0	0	0	0
01.411.261	Minor Equipment- Emerg. Services	1,371	9,757	32,400	32,400	20,500
01.411.310	Professional Services- ES	2,500	13,207	5,000	4,500	4,500
01.411.321	Telephone -ES	3,348	4,506	4,500	4,000	4,000
01.411.325	Postage- ES	0	0	200	200	200
01.411.341	Advertising- ES	0	2,287	500	500	500
01.411.342	Printing- E S	50	238	225	400	350

**GENERAL FUND
EXPENDITURES**

Account Number	Description	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Proposed
<u>Office of Emergency Services - Cont'd</u>						
01.411.375	Vehicle Maintenance- ES	478	1,053	1,500	1,000	3,500
01.411.384	Equipment Rental	383	264	400	400	400
01.411.420	Dues & Subscriptions-ES	115	199	200	250	250
01.411.450	Contracted Services- E S	1,941	1,848	1,500	1,500	5,000
01.411.460	Seminars, Conf & Meetings- ES	795	1,675	2,000	2,000	3,000
01.411.480	Safety Committee- ES	665	1,464	1,000	1,000	1,000
01.411.491	General Expense-ES	0	643	500	500	500
01.411.531	Firemen's Relief Assoc. -ES	236,326	223,982	215,000	151,402	150,000
01.411.740	Capital Purch.- Mach & Equip-ES	0	0	15,000	2,500	15,000
01.411.760	Capital Purch - furniture	0	4,278	0	0	0
01.411.900	Capital Assessment- ES	10,000	14,250	14,000	14,000	14,000
01.412.196	Group Benefits- Ambulance	1,824	3,446	2,100	1,800	1,900
01.412.310	Professional Services- Ambulance	18,275	0	0	0	0
01.412.510	Incentive Program	9,874	15,150	15,000	14,000	14,000
01.412.530	Payment For Operations- Amb.	203,066	200,630	200,000	200,000	200,000
01.413.310	Professional Services	0	3,050	0	0	0
01.413.354	Workers Comp- Fire Co	26,027	46,068	37,900	31,125	34,300
01.413.491	General Expense - Fire Co.	41,035	2,167	0	0	0
01.413.510	Incentive Program	0	42,851	40,000	40,000	40,000
01.413.530	Payment For Operations- Fire Co	200,000	200,255	200,000	200,000	200,000
01.413.740	Capital Purch.- Mach & Equip-Fire	86,901	200,103	100,000	100,000	100,000
		1,020,882	1,413,975	1,354,143	1,255,377	1,288,300
<u>Codes Inspection</u>						
01.414.110	Salaries - Professional Staff	288,070	275,019	303,269	230,000	230,500
01.414.115	Salary/Wages-Temp/Season	0	0	0	10,000	35,000
01.414.180	Overtime	601	75	400	400	400
01.414.196	Benefits	149,482	152,752	161,718	137,000	119,700
01.414.210	Office supplies	1,622	2,408	1,500	1,500	1,500
01.414.231	Motor Fuels	3,773	3,317	3,900	1,100	1,500
01.414.238	Uniforms	4,735	0	3,000	2,400	1,000
01.414.241	General Operating Supplies	1,430	1,538	800	800	800
01.414.261	Minor Equipment	9,862	0	2,000	600	1,000
01.414.310	Professional Services	118,051	123,354	125,000	320,000	300,000
01.414.314	Legal Services	15,663	5,331	12,000	25,000	17,000
01.414.321	Telephone	6,566	8,876	8,800	8,800	800
01.414.325	Postage	1,331	451	1,000	1,000	1,000
01.414.341	Advertising	7,161	4,557	4,000	2,000	4,000
01.414.342	Printing	20	622	300	300	500
01.414.375	Vehicle Maintenance	266	1,375	1,500	750	1,000
01.414.384	Equipment Rental & Lease	1,172	6,308	5,700	12,100	12,100
01.414.420	Dues & Subscriptions	2,102	412	1,700	450	500
01.414.450	Contracted Services	9,750	4,746	6,000	4,100	4,100
01.414.460	Seminars, Conf & Meetings	802	821	1,000	1,000	1,000
01.414.491	General Expense	461	1,093	500	500	500
01.414.900	Capital Assessment	20,000	15,000	15,000	15,000	10,000
		642,920	608,055	659,086	774,800	743,900

**GENERAL FUND
EXPENDITURES**

Account Number	Description	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Proposed
<u>Solid Waste Collection</u>						
01.427.310	Professional Services	11,270	22,540	13,000	12,500	12,500
01.427.450	Contracted Services	92,687	101,362	105,000	111,800	115,135
		103,957	123,902	118,000	124,300	127,635
<u>Environmental Advisory Council</u>						
01.428.112	Salaries-EAC	7,512	7,074	7,000	7,000	7,000
01.428.196	EAC- Group Benefits	555	659	536	536	536
01.428.450	EAC - Contracted Services	0	1,140	0	0	0
01.428.491	EAC Activities	9,844	7,673	23,000	14,000	10,000
		17,911	16,546	30,536	21,536	17,536
<u>Public Works</u>						
01.430.110	Salary and Wages	569,419	492,396	561,101	435,000	498,000
01.430.115	Salary/Wages-Temp/Season	96,613	119,489	190,000	150,000	200,000
01.430.180	Overtime	51,410	62,840	40,000	65,000	55,000
01.430.196	Benefits	320,267	348,792	368,857	330,000	370,875
01.430.210	Office Supplies	6,635	6,261	5,000	4,500	4,500
01.430.231	Motor Fuels	50,749	76,212	65,000	55,000	55,000
01.430.238	Uniforms	3,645	4,210	4,000	6,000	6,000
01.430.241	General Operating Supplies	23,438	55,357	50,000	40,000	50,000
01.430.245	Highway Supplies	6,327	11,016	18,000	12,000	12,000
01.430.246	Bulk Salt	3,299	10,727	5,000	15,000	10,000
01.430.251	Vehicle Maintenance Supplies	16,633	16,856	17,000	23,000	20,000
01.430.253	Repair & Maint. Supplies - Buildings	2,885	101	3,000	2,500	3,000
01.430.254	Heavy Equip Maintenance Supplies	17,401	41,327	30,000	25,000	25,000
01.430.261	Minor Equipment	44,656	10,247	25,000	20,000	15,000
01.430.310	Professional Services	44,695	42,162	45,000	45,000	45,000
01.430.315	Drug Testing	599	238	300	400	400
01.430.319	Other Services and Fees	0	50	200	200	200
01.430.321	Telephone	12,752	13,601	12,000	12,000	12,000
01.430.325	Postage	228	91	100	100	100
01.430.341	Advertising	2,917	287	1,500	1,000	1,000
01.430.342	Printing	0	630	600	300	300
01.430.360	Utilities	192,786	186,759	205,000	160,000	190,000
01.430.371	Repairs & Maintenance	(6)	4,358	2,500	2,500	2,500
01.430.371.100	Land and Land Improvements	161,836	47,357	60,000	15,000	15,000
01.430.371.200	Veterans Monument	0	0	500	500	500
01.430.372.100	Storm Sewer Pipe Maintenance	8,210	1,354	12,000	15,000	15,000
01.430.372.200	Storm Sewer Inlets	39,151	16,683	15,000	20,000	20,000
01.430.372.300	Road Maintenance	53,339	18,824	45,000	30,000	40,000
01.430.372.400	Street Light Maintenance	47,527	74,225	50,000	50,000	50,000
01.430.372.500	Traffic Signal Maintenance	36,180	37,367	40,000	45,000	45,000
01.430.374	Plow Equipment Maintenance & Rep	1,654	22,103	5,000	15,000	8,000
01.430.375	Vehicle Maintenance & Repair	15,945	37,981	20,000	37,000	37,000
01.430.384	Equipment Rentals, Leases	2,601	13,329	2,500	4,000	4,000
01.430.420.	Dues & Subscriptions	0	188	300	300	300
01.430.450	Contracted Services	199,127	218,661	180,000	230,000	210,000
01.430.454	State Fees	350	0	300	300	300
01.430.460	Seminars, Conf & Meetings	458	552	2,000	2,000	9,000
01.430.491	General Expense	768	4,248	1,500	1,000	1,000

**GENERAL FUND
EXPENDITURES**

Account Number	Description	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Proposed
Public Works - Cont'd						
01.430.710	Neshaminy Gardens Storm Water impr	50,715	203,819	0	0	0
01.430.710.100	Lower Nike - Hockey Rink Rehab.	28,329	150,316	0	0	0
01.430.710.160	Cap SC Pool Replastering	0	5,125	0	0	0
01.430.710.350	Palomino Tennis Courts - USTA Grant	0	162,905	0	0	0
01.430.710.360	Barness Park - Baseball Field Lighting	0	11,900	0	0	0
01.430.740	Capital Equipment	12,315	51,876	51,000	51,000	50,000
01.430.750	Minor Equipment (\$1,000 - 10,000)	0	5,565	12,300	12,300	0
01.430.760	Furniture & Fixtures	0	0	500	0	0
01.430.900	Capital Assessment	150,000	150,000	150,000	150,000	190,000
		2,275,853	2,738,385	2,297,058	2,082,900	2,270,975
Program Operations -Summer Camp						
01.452.110	Salaries and Wages	44,588	33,947	45,000	31,500	0
01.452.196	Group Benefits	3,411	2,597	3,850	2,400	0
01.452.210	Office Supplies	0	0	200	100	0
01.452.241	General Operating Supplies	1,115	483	800	2,050	0
01.452.261	Minor Equipment	0	5,489	3,000	0	0
01.452.321	Telephone	260	268	0	280	0
01.452.325	Postage	137	263	500	310	0
01.452.341	Advertising	88	0	500	500	0
01.452.342	Printing	0	301	300	0	0
01.452.371	Maintenance Repair	0	0	0	2,100	0
01.452.420	Dues & Subscriptions	25	60	60	0	0
01.452.450	Contracted Services	27,177	13,361	15,000	18,500	0
01.452.460	Seminars, Conf & Meetings	0	0	200	0	0
01.452.491	General Expense	8,131	5,158	500	1,000	0
01.452.901	Recreation - Discount Ticket	4,800	6,784	6,000	1,000	9,000
01.452.907	Recreation - Program Activities	14,774	20,300	8,000	19,000	9,000
01.452.915	Recreation - Discount Movie Tickets	10,232	4,816	5,000	10,000	10,000
		114,738	93,827	88,910	88,740	28,000
Civic Celebrations						
01.452.902	Recreation-Earth Day	1,072	0	4,000	1,270	2,000
01.452.903	Recreation-Easter Egg Hunt	854	814	1,000	1,030	1,000
01.452.904	Recreation-Equestrian	2,818	1,947	5,000	5,200	5,000
01.452.906	Recreation-Memorial Day	2,449	1,128	2,500	1,100	2,000
01.452.908	Recreation-Misc. Recreation Programs	1,680	320	500	500	500
01.452.909	Recreation-Santa Breakfast/Lunch	1,640	1,497	1,800	1,800	1,800
01.452.910	Recreation-Bike & Hike-Campout/fishing	922	1,126	500	500	1,000
01.452.913	Recreation-Vol Appreciation Day	103	1,487	1,000	1,000	1,000
01.452.914	Recreation-Warrington Day	31,646	37,088	30,000	31,000	30,000
		43,184	45,407	46,300	43,400	44,300
Swim Club Operations						
01.455.110	Salary & Wages-Parks Dept.	9,101	9,100	0	0	0
01.455.112	Salary & Wages-Swim Club Staff	0	0	0	0	0
01.455.196	Other Employee Benefits	696	696	0	0	0
01.455.210	Office Supplies	36	17	100	0	0
01.455.241	General Operating Supplies	2,789	6,018	5,000	6,000	5,000
01.455.261	Minor Equipment	150	1,219	5,000	350	5,000

**GENERAL FUND
EXPENDITURES**

Account Number	Description	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Proposed
<u>Swim Club Operations - Cont'd</u>						
01.455.740	Capital Equipment	0	0	25,000	0	15,000
01.455.310	Professional Services	1,161	0	0	0	0
01.455.321	Telephone	0	1,123	0	1,700	1,700
01.455.325	Postage	68	0	150	0	150
01.455.341	Advertising	988	0	1,000	0	1,000
01.455.342	Printing	83	0	0	0	0
01.455.360	Utilities	9,601	9,904	7,500	9,000	9,000
01.455.374	Maintenance and Repairs	6,751	8,424	15,000	13,000	11,000
01.455.450	Contracted Services	134,833	138,380	138,000	152,000	130,000
01.455.454	State Fees	50	0	0	0	0
01.455.957	Program Activities	1,706	2,649	2,500	1,200	2,000
		168,013	177,530	199,250	183,250	179,850
01.486.100	Property & Casualty Insurance	167,295	177,686	192,000	182,000	200,000
01.487.190	Pension Interest Expense	3,016	0	0	0	0
01.487.197	Police Pension MMO	638,854	717,492	762,752	762,752	748,774
01.487.198	Non-Uniform Pension	71,500	82,470	74,277	74,277	65,310
01.487.199	Non-Uniform Pension -Defined Contr.	-	-	8,056	-	8,300
		710,354	799,962	845,085	837,029	822,384
<u>Interfund Transfers</u>						
01.492.008	Transfer to W&S Fund	14,100	0	0	0	0
01.492.019	Transfer to Capital Improvement Fund	0	500,000	580,000	580,000	375,000
01.492.016	Transfer to Open Space Fund	0	0	0	78,000	38,000
01.492.021	Transfer to Debt Service Fund	0	0	65,000	475,000	0
		14,100	500,000	645,000	1,133,000	413,000
TOTAL EXPENDITURES		11,167,458	12,721,007	12,814,055	13,182,192	12,764,236
TOTAL REVENUE		12,210,700	12,891,103	12,830,400	13,422,285	12,654,236
ENDING FUND BALANCE		\$ 2,216,225	\$ 2,386,321	\$ 2,402,666	\$ 2,626,414	\$ 2,516,414

Warrington Township 2016 Proposed Budget Water & Sewer Capital Projects



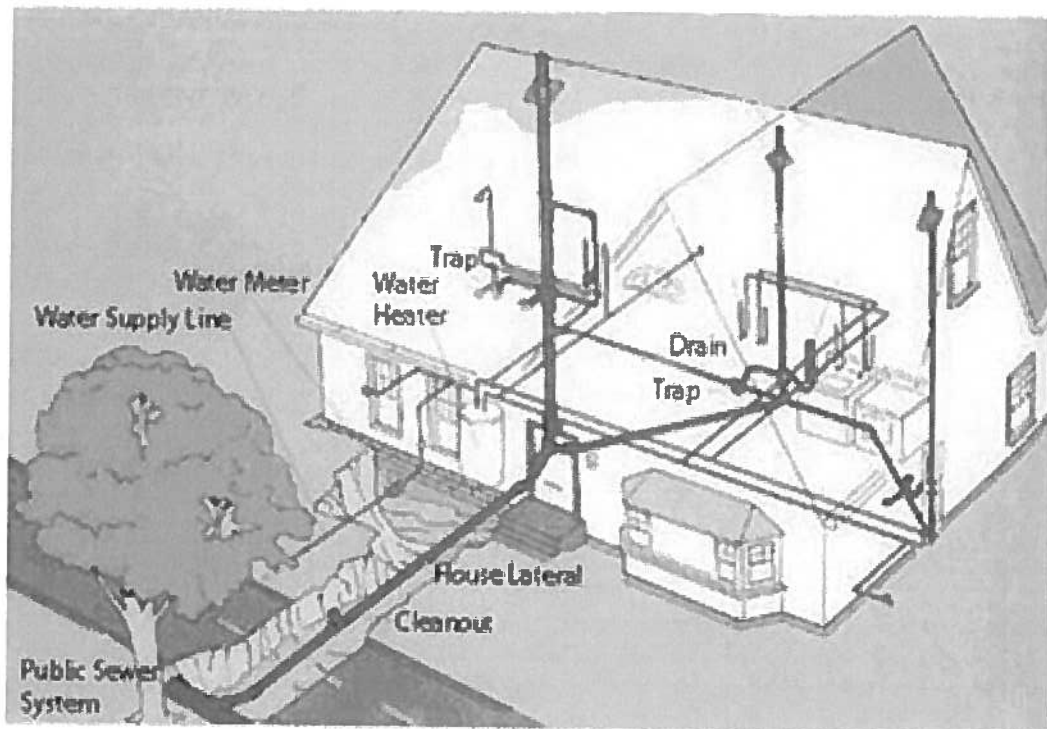
**WATER & SEWER CAPITAL FUND
REVENUES**

Account Number	Description	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Proposed
Fund Balance						
	Beginning Fund Balance	\$0	\$210,856	\$764,736	\$764,736	\$1,949,323
Sewer Revenues						
06.364.200	Sewer Project Assesment Fees	0	20,551	315,000	315,000	0
06.364.210	Sewer Tap-In Fees	184,697	858,832	1,100,000	645,000	825,000
		184,697	879,383	1,415,000	960,000	825,000
Water Revenues						
06.378.200	Water Project Assesment Fees	0	0	173,000	155,000	80,000
06.378.202	Costner Filtration Project					1,483,000
06.378.204	Water Main Extensions/connections					2,135,000
06.378.210	Water Tap-In Fees	86,664	364,295	465,000	300,000	350,000
		86,664	364,295	638,000	455,000	4,048,000
TOTAL REVENUES		271,361	1,243,678	2,053,000	1,415,000	4,873,000
TOTAL AVAILABLE BALANCE		271,361	1,454,534	2,817,736	2,179,736	6,822,323

**WATER & SEWER CAPITAL FUND
EXPENDITURES**

General Administration						
06.406.740	Equipment	12,622	0	25,000	25,000	25,000
06.406.750	Vehicles	37,871	37,478	50,000	38,000	50,000
		50,493	37,478	75,000	63,000	75,000
Wastewater						
06.429.536	Horsham Tapping Fees	0	0	0	22,600	0
06.429.720.002	County Line Sewer	0	0	130,000	0	130,000
06.429.720.003	Pump Station Upgrades	8,322	124,800	60,000	0	60,000
06.429.720.004	Sewer System Improvements	1,690	178	30,000	0	30,000
06.429.720.005	Bristol Rd Sewer	0	0	230,000	0	230,000
06.429.720.007	Street/Brinkworth	0	0	0	0	0
06.429.720.008	Bradford Green Force Main	0	220,829	0	1,613	0
06.429.720.009	Shetland Rehab	0	4,057	0	0	0
06.429.720.010	Bristol/Cooper Sewer	0	10,000	0	0	0
06.429.720.011	Anna/Honora W & Sewer	0	106,400	0	30,000	0
06.429.720.012	Tradesville Driveway	0	0	100,000	0	100,000
		10,012	466,264	550,000	54,213	550,000
Water Distribution						
06.448.720.001	W Sys Imp/Distribution	0	0	500,000	0	250,000
06.448.720.002	Oak Avenue	0	126,929	0	0	0
06.448.720.003	Penn Valley Pump	0	0	0	108,000	0
06.448.720.004	Pickertown Rd.	0	0	29,000	0	29,000
06.448.720.005	Street Rd.	0	0	100,000	0	100,000
06.448.720.006	Water Main Extensions/connections	0	0	0	0	2,135,000
		0	126,929	629,000	108,000	2,514,000
Water Supply and Treatment						
06.449.536	Horsham Tapping Fees	0	0	0	5,200	5,000
06.449.720.001	CapWater System Improvements	0	59,127	0	0	500,000
06.449.720.002	Penn Valley Pump	0	0	0	0	0
06.449.720.003	Pickertown Rd	0	0	0	0	0
06.449.720.004	Costner Filtration Project	0	0	0	0	1,483,000
		0	59,127	0	5,200	1,988,000
TOTAL EXPENDITURES		60,505	689,798	1,254,000	230,413	5,127,000
TOTAL REVENUE		271,361	1,243,678	2,053,000	1,415,000	4,873,000
ENDING FUND BALANCE		\$210,856	\$764,736	\$1,563,736	\$1,949,323	\$1,695,323

Warrington Township 2016 Proposed Budget Water & Sewer Fund



**WATER AND SEWER FUND
REVENUES**

Account Number	Description	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Proposed
<u>Fund Balance</u>						
	Beginning Fund Balance	\$2,738,224	\$2,939,713	\$3,103,609	\$3,103,609	\$2,999,784
<u>Interest Earnings</u>						
08.341.100	Interest Earnings -Banking	3,665	4,269	4,500	4,000	4,000
08.341.102	Interest Earnings - Savings	0	1,474	0	0	0
08.341.104	Interest Earnings - Installments	11,790	10,558	15,000	15,000	14,000
08.341.200	Gain/Loss on Invst - Realized	0	(355)	0	0	0
08.341.201	Gain/Loss on Invst - Unrealized	0	435	0	0	0
		15,455	16,381	19,500	19,000	18,000
<u>Grants</u>						
08.354.410	State Grant Sewer Operations	27,829	0	0	0	0
<u>Sewer Revenues</u>						
08.364.101	Sewer Sales - Residential	2,526,261	2,613,594	3,000,000	2,600,000	2,700,000
08.364.102	Sewer Sales - Unmetered	61,092	61,584	70,000	61,000	64,000
08.364.103	Sewer Sales - Commercial	386,740	446,284	515,000	425,000	438,000
08.364.104	Sewer Sales - Industrial	84,469	74,780	82,000	75,000	77,300
08.364.105	Sewer Sales - Schools	30,964	14,868	20,000	14,000	15,000
08.364.106	Sewer Sales - Faith Based	9,077	10,144	9,200	8,500	9,000
08.364.107	Sewer Sales - Public	2,285	296	200	1,500	900
08.364.108	Sewer Sales - Seasonal	93	71	100	200	200
08.364.141	Late Payment Penalties - Sewer	1,479	(1,387)	0	25,000	25,000
08.364.320	Sewer Inspection Fees	8,210	15,380	25,400	25,000	17,000
		3,110,670	3,235,614	3,721,900	3,235,200	3,346,400
<u>Water Revenues</u>						
08.378.101	Water Sales - Residential	1,613,123	1,712,163	1,900,000	1,700,000	1,750,000
08.378.103	Water Sales - Commercial	331,527	431,807	455,000	375,000	400,000
08.378.104	Water Sales - Industrial	51,223	44,437	45,000	50,000	51,500
08.378.105	Water Sales - Schools	39,158	36,364	33,000	32,000	33,000
08.378.106	Water Sales - Faith Based	5,709	6,592	6,100	5,500	5,500
08.378.107	Water Sales - Public	4,830	1,618	1,500	25,000	26,000
08.378.108	Water Sales - Seasonal	8,748	5,617	6,100	5,300	5,500
08.378.109	Water Sales - Construction	6,910	12,180	25,400	17,000	17,500
08.378.112	Water Sales - Base Rate	(198)	(53)	0	0	0
08.378.141	Late Payment Penalties - Water	170	(2)	2,500	15,000	15,000
08.378.190	Meter Sale & Replacement	33,200	49,955	65,000	90,000	60,000
08.378.320	Water Inspection Fees	6,810	13,160	25,400	23,000	17,000
		2,101,210	2,313,838	2,565,000	2,337,800	2,381,000
<u>Other Revenues</u>						
08.380.100	Miscellaneous Revenue	0	78	100	100	100
08.380.101	Insurance Claim Reimburement	0	26,902	3,000	3,000	3,000
08.380.102	Admin/Legal/NWWA Reimbursement	0	0	0	500,000	600,000
		0	26,980	3,100	503,100	603,100
<u>General Operating Revenue</u>						
08.383.100	Certification Fees	14,600	12,300	12,000	15,000	15,000
08.383.120	Hydrant Assessment Fee	77,749	81,927	77,000	80,000	80,000
08.383.200	Lien Charge/NSF Fees	785	6,416	2,000	2,500	2,500
08.383.300	Water & Sewer Specifications	0	0	0	100	100
08.383.400	Plumbing Fees	0	16,500	0	0	0
		93,134	117,143	91,000	97,600	97,600

**WATER AND SEWER FUND
REVENUES**

Account Number	Description	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Proposed
<u>Interfund Transfers</u>						
08.392.001	Transfer From General Fund	14,100	0	0	0	0
08.395.100	Refund - Prior Year Expenditures	(10,587)	79,295	2,000	2,000	2,000
08.395.200	Refund-Prior year Revenues	0	(83)	0	0	0
		3,513	79,212	2,000	2,000	2,000
TOTAL REVENUES		5,351,811	5,789,168	6,402,500	6,194,700	6,448,100
TOTAL AVAILABLE BALANCE		8,090,035	8,728,881	9,506,109	9,298,309	9,447,884

**WATER AND SEWER FUND
REVENUES**

Account Number	Description	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Proposed
<u>General Administration</u>						
08.406.112	Salary and Wages	124,726	152,749	206,535	168,000	167,341
08.406.115	Temporay/Seasonal part-time	0	0	0	1,000	8,500
08.406.180	Overtime	0	305	500	500	500
08.406.196	Employee Benefits	303,305	339,453	372,665	369,000	372,269
08.406.197	Employee Pensions	50,000	50,000	74,276	75,000	32,665
08.406.210	Office Supplies	1,739	1,012	1,500	600	100
08.406.238	Uniforms	637	2,609	3,000	3,000	3,000
08.406.241	General Operating Supplies	913	914	2,000	1,700	1,700
08.406.242	Safety Supplies	4,978	4,648	7,000	3,000	3,000
08.406.248	Water Conservation Materials	0	0	500	0	500
08.406.261	Minor Equipment	815	4,892	1,500	250	500
08.406.267	Computer Software	627	4,140	5,000	5,000	5,000
08.406.310	Professional Services	129	291	2,000	2,000	2,000
08.406.311	Accounting	13,250	12,250	13,000	12,500	12,500
08.406.313	General Engineering	41,917	63,479	100,000	100,000	100,000
08.406.313.200	Engineering-Willow Grove-AF				100,000	100,000
08.406.314.100	Legal Services	8,192	12,715	10,000	20,000	13,000
08.406.314.200	Legal-Willow Grove-AF				20,000	40,000
08.406.314.400	Neshaminy Creek TMDL - Legal	7,677	6,356	5,000	3,000	3,000
08.406.318	Lien Fees	174	1,856	2,000	1,000	1,000
08.406.319	Banking Services Charges	10,901	18,819	17,500	20,000	20,000
08.406.325	Postage	14,158	10,412	9,000	20,000	15,000
08.406.341	Advertising	0	231	500	1,000	1,000
08.406.342	Printing	5,090	6,344	6,000	5,000	5,000
08.406.344	Consumer Confidence Report	9,294	3,444	3,500	5,925	6,000
08.406.376	Maintenance and Repairs - Furniture & Fixture	466	58	500	0	500
08.406.377	Scada Software Upgrades	0	15,801	10,000	4,000	4,000
08.406.383	Office Rental	4,500	0	4,500	4,500	4,500
08.406.384	Machinery & Equipment Leases	1,320	2,472	2,500	2,000	2,000
08.406.420	Dues & Subscriptions	10	350	500	350	350
08.406.450	Contracted Services	23,351	49,583	20,000	25,000	25,000
08.406.452	GIS Maintenance/Munilogic	3,750	16,249	20,000	10,000	20,000
08.406.453	PA One Call	1,400	3,574	2,000	1,500	2,000
08.406.454	State Fees	14,600	3,263	5,000	17,000	7,500
08.406.455	Munilogic Asset List	0	0	0	0	25,000
08.406.460	Seminars, Conferences & Meetings	1,462	612	1,000	2,000	3,000
		649,381	788,881	908,976	1,003,825	1,007,425
<u>Building and Grounds</u>						
08.409.231	Motor Fuels	20,772	29,246	30,000	25,000	25,000
08.409.236	Building Supplies	0	110	1,500	0	0
08.409.238	Uniforms	1,039	0	0	0	0
08.409.241	General Operating Supplies	270	0	0	0	0
08.409.242	Security Materials	0	0	1,000	0	0
08.409.261	Minor Equipment	0	2,695	1,000	1,000	1,000
08.409.310	Professional Services	0	159	500	0	0
08.409.317	Fencing Services	0	0	5,000	2,000	5,000
08.409.321.001	Telephone -- Administration	2,169	16,361	12,500	25,000	25,000
08.409.321.002	Telephone -- Tradesville	2,247	2,261	2,500	5,000	5,000
08.409.321.003	Wireless Telephone	7,870	6,473	7,500	7,500	7,500
08.409.321.004	Telephone - Pump Stations	6,247	708	1,500	1,500	1,500
08.409.365	Trash Removal	3,410	3,410	4,000	4,000	4,000
08.409.371	Maintenance & Repair - Land	18,508	22,969	40,000	25,000	25,000
08.409.373	Maintenance & Repair - Building	3,183	15,550	10,000	10,000	10,000
08.409.374	Maintenance & Repair - M & E	9	2,877	2,500	3,500	3,000
08.409.375	Maintenance & Repair - Vehicles	20,102	24,688	22,500	26,000	25,000
08.409.383	Office Rental	0	4,500	0		
		85,826	132,007	142,000	135,500	137,000

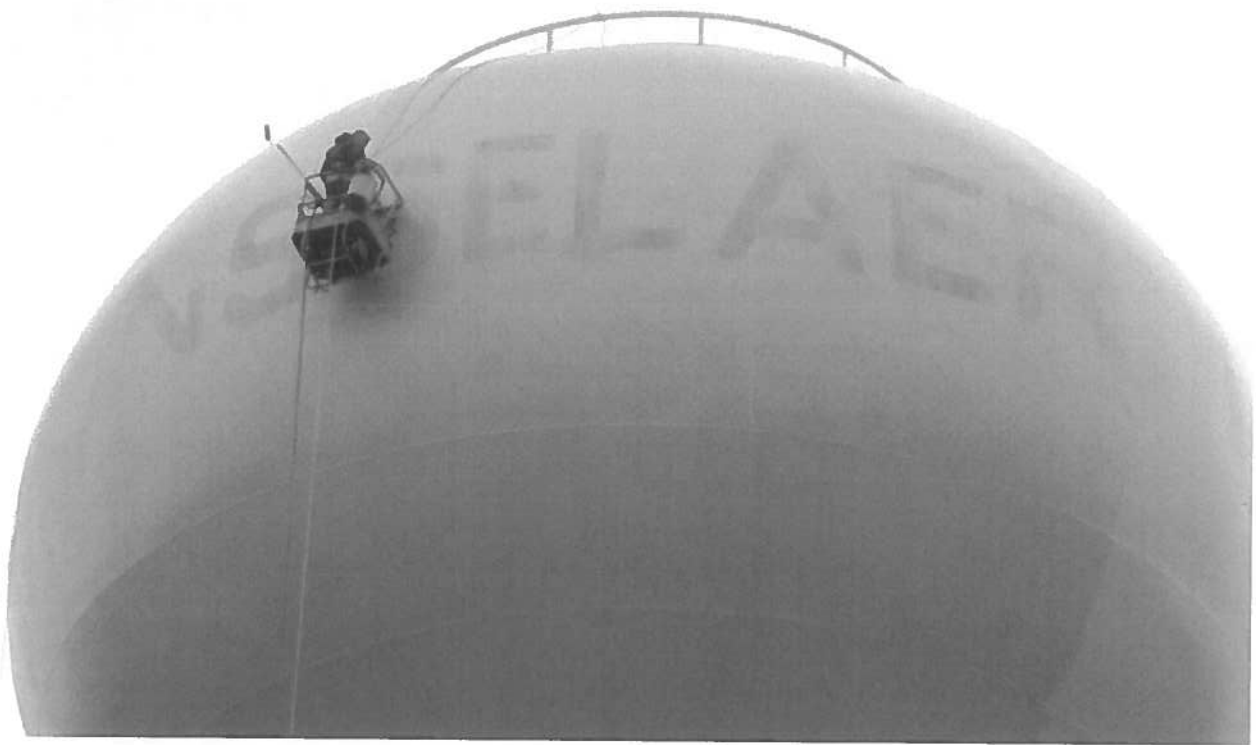
**WATER AND SEWER FUND
REVENUES**

Account Number	Description	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Proposed
<u>Hydrants</u>						
08.411.221	Operating Supplies	816	3,025	1,500	500	1,000
08.411.253	General Repairs	582	9,133	5,000	5,000	5,000
08.411.372	Fire Hydrant Maintenance	420	1,278	1,500	1,500	1,500
		1,818	13,436	8,000	7,000	7,500
<u>Wastewater</u>						
08.429.112	Salaries and Wages	189,365	185,478	220,812	185,600	217,360
08.429.180	Overtime	28,097	33,109	25,000	30,000	25,000
08.429.222	Lab Chemicals	99,910	101,619	105,000	105,000	105,000
08.429.225	Lab Supplies	0	778	1,000	500	1,000
08.429.241	General Operating Supplies	2,869	6,559	5,000	4,500	5,000
08.429.253	Materials	0	0	2,000	0	0
08.429.316	Lab Expense	17,258	18,399	17,000	19,000	19,000
08.429.360	Utilities	161,103	192,612	170,000	187,000	187,000
08.429.365	Sludge Removal/Treatment	132,303	122,671	125,000	125,000	130,000
08.429.372	Maintenance & Repair - Infrastructure	89,353	84,928	80,000	20,000	30,000
08.429.374	Maintenance & Repair - M & E	116,158	127,106	75,000	135,000	130,000
08.429.420	Dues & Subscriptions	1,007	216	500	500	500
08.429.450	Miscellaneous Contracted Services	5,329	6,121	10,000	8,000	8,000
08.429.460	Seminars, Conferences & Meetings	1,134	743	500	750	1,500
08.429.530	Warminster Township Authority	963,455	997,327	1,200,000	925,000	950,000
08.429.531	Warminster Township Authority - Maintenance	990	4,017	5,000	15,000	5,000
08.429.532	Chalfont/New Britain Authority	18,733	6,933	2,500	2,500	2,500
08.429.533	Montgomery Township MSA	4,065	5,731	6,000	9,000	9,000
08.429.534	Horsham Water and Sewer Authority	1,220	1,836	2,000	2,200	2,200
08.429.535	Montgomery Township Tap Fee	0	27,839	0	0	0
08.429.613	Tradesville Plant - Cap. Eng	93,949	63,370	50,000	75,000	65,000
08.429.614	Sewer System Improvements - Cap Eng	200,308	185,685	100,000	120,000	120,000
		2,126,606	2,173,077	2,202,312	1,969,550	2,013,060
<u>Meters</u>						
			0			
08.447.221	Meters (Residential)	18,028	39,157	35,000	65,000	50,000
08.447.222	Meter (Commercial/Industrial)	23,703	14,278	20,000	30,000	20,000
08.447.223	Radio Read Upgrades	55,644	35,250	35,000	35,000	40,000
08.447.224	BackFlow Preventers	448	0	1,000	1,000	1,000
		97,823	88,685	91,000	131,000	111,000
<u>Water Distribution</u>						
08.448.112	Salaries and Wages	98,458	90,508	110,406	90,000	108,680
08.448.180	Overtime	13,743	16,555	14,000	14,000	14,000
08.448.241	General Operating Supplies	4,305	4,368	4,000	4,500	4,500
08.448.253	General Repair Supplies	2,037	1,248	2,500	4,000	4,000
08.448.316	New Water Lab testing	0	808	0	0	0
08.448.372	Repairs & Maint - Infrastructure	8,519	29,519	15,000	16,000	20,000
08.448.374	Equipment Repairs	425	867	2,000	4,000	4,000
08.448.410	PFOS Contamination		2,692		6,000	6,000
08.448.420	Dues & Subscriptions	979	2,819	2,000	2,000	2,000
08.448.450	Contracted Services - Leak Detection	16,900	16,850	20,000	1,000	10,000
08.448.460	Seminars, Conferences & Meetings	94	1,160	1,500	750	1,500
		145,460	167,394	171,406	142,250	174,680

**WATER AND SEWER FUND
REVENUES**

Account Number	Description	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Proposed
<u>Water Supply and Treatment</u>						
08.449.112	Salaries and Wages	93,655	90,508	110,406	90,000	108,680
08.449.180	Overtime	13,743	16,555	14,000	14,000	14,000
08.449.221	General Operating Supplies	8,440	17,014	15,000	8,000	15,000
08.449.253	Materials	1,199	157	1,000	500	500
08.449.316	Water Lab Expense	11,856	28,833	40,000	28,000	28,000
08.449.361	Utilites - Wells	74,960	71,491	100,000	68,000	75,000
08.449.372	Generator Maintenance	1,042	0	0		
08.449.374	Equipment Repairs	23,087	48,546	25,000	48,000	40,000
08.449.420	Dues, Subscriptions & Membership	60	771	1,000	2,000	2,000
08.449.450	Miscellaneous Contracted Services	2,600	13,921	10,000	18,000	15,000
08.449.460	Seminars, Conferences & Meetings	541	210	1,000	1,100	1,500
08.449.531	Horsham Township W&S Auth	0	0	1,000	0	0
08.449.532	North Wales Water Authority	456,187	557,613	900,000	900,000	1,000,000
08.449.613	Water System Improve - Cap. Eng	0	61,797	30,000	120,000	50,000
		687,370	907,416	1,248,406	1,297,600	1,349,680
<u>Debt Principal & Interest</u>						
08.471.300	General Obligation Bond - Principal 2014		715,000	685,000	685,000	715,000
08.472.300	Interest Exp - 2014 Series		0	752,800	752,800	739,100
08.471.100	General Obligation Bond - Principal 2004	700,000				
08.472.100	Interest Exp - 2004 Series	502,525	478,725	0		
08.475.100	Bond Administration Fee	3,523	0	4,000	4,000	4,000
		1,206,048	1,193,725	1,441,800	1,441,800	1,458,100
<u>Insurance Premiums</u>						
08.486.100	Property & Causalty Insurance	44,990	60,651	65,000	65,000	65,000
08.486.200	PennDOT Maintenance Bond	5,000	0	5,000	5,000	5,000
		49,990	60,651	70,000	70,000	70,000
<u>Interfund Transfers</u>						
08.492.001	General fund assessment	100,000	100,000	100,000	100,000	100,000
TOTAL EXPENDITURES		5,150,322	5,625,272	6,383,900	6,298,525	6,428,445
TOTAL REVENUE		5,351,811	5,789,168	6,402,500	6,194,700	6,448,100
ENDING FUND BALANCE		\$2,939,713	\$3,103,609	\$3,122,209	\$2,999,784	\$3,019,439

Warrington Township 2016 Proposed Budget Water & Sewer 2014 Bond Fund



Water Tank Painting

**Water & Sewer 2014 Bond Fund
Revenues**

Account Number	Description	2014 Actual	2015 Adopted	2015 Projected	2016 Proposed
<u>Fund Balance</u>					
09.279.000	Beginning Bond Balance	\$0	\$10,004,000	\$8,926,858	\$6,115,858
09.341.000	Interest Earnings PLGIT	10,186	15,000	16,000	16,000
09.393.101	Bond Issuance Proceeds	7,875,000	0	0	0
09.393.103	Bond Premium	2,198,510	0	0	0
TOTAL REVENUES		10,083,696	15,000	16,000	16,000
TOTAL AVAILABLE BALANCE		10,083,696	10,019,000	8,942,858	6,131,858

**Water & Sewer 2014 Bond Fund
Expenditures**

Account Number	Description	2014 Actual	2015 Adopted	2015 Projected	2016 Proposed
09.406.319	Other Services & Fees	18,000	0	0	0
09.429.720.001	Capital - Palomino Sewer Rehab	758,668	1,550,000	1,000,000	1,700,000
09.429.720.002	Capital - Valley Rd Upgrade	0	100,000	100,000	0
09.429.720.003	Capital - Tradesville Processing	110,651	1,535,000	1,040,000	183,000
09.429.720.004	Capital-Tradesville Headworks	0	0	0	2,500,000
09.448.720.001	Capital - Tank Repainting	0	875,000	0	875,000
09.449.720.001	NWWA Capacity Purchase	0	687,000	687,000	0
09.449.720.002	Well #4 Filtration	0	0	0	500,000
09.472.250	2014 Bond - WS int	108,730	0	0	0
09.493.100	Bond Issuance Cost	160,789	0	0	0
TOTAL EXPENDITURES		1,156,838	4,747,000	2,827,000	5,758,000
TOTAL REVENUE		10,083,696	15,000	16,000	16,000
NET CHANGE IN FUND BALANCE		8,926,858	(4,732,000)	(2,811,000)	(5,742,000)
BOND BALANCE		\$ 8,926,858	\$ 5,272,000	\$ 6,115,858	\$ 373,858

Warrington Township 2016 Proposed Budget

Capital Projects 2016 Bond Fund



Road repaving is one of the many projects slated for 2016

CAPITAL PROJECTS FUND - 2016 BONDS
Revenues

Account Number	Description	2016 Proposed
<u>Fund Balance</u>		
	Beginning Bond Balance	\$0
14.341.000	Interest Earnings	3,000
14.393.101	Proceeds from Sale of Bonds/Loan	5,000,000
14.393.103	Bond Premium	0
TOTAL REVENUES		<u>5,003,000</u>
TOTAL AVAILABLE BALANCE		<u>5,003,000</u>

CAPITAL PROJECTS FUND
Expenditures

Account Number	Description	2016 Proposed
<u>BOS Authorized Projects</u>		
14.409.610.001	DPW old Office building Retrofit	100,000
14.430.610.001	Road Resurfacing	500,000
14.430.610.002	Road Repair - Palomino	500,000
14.430.610.003	Storm Drain Rehab - Warr Village	1,000,000
14.430.610.004	Valley Rd Culvert Replacement	200,000
14.430.610.005	Truman Courtt Inlet & End Wall	25,000
14.430.610.006	Inlet Repl & End Wall Install - Grnswd S.	12,000
14.430.610.007	Storm Drain Rehab - Gabion Wall Repair	25,000
14.455.610.001	Swim Club - Tennis Court Replacement	125,000
14.493.100	Bond/Loan Issuance Costs	0
TOTAL EXPENDITURES		<u>2,487,000</u>
TOTAL REVENUE		<u>5,003,000</u>
ENDING FUND BALANCE		<u>\$ 2,516,000</u>

Warrington Township 2016 Proposed Budget Open Space Fund



Stump Road Open Space

OPEN SPACE FUND

Revenues

Account Number	Description	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Proposed
Fund Balance						
16.279.000	Beginning Bond Balance	\$0	\$ 2,005,510	\$ 2,878,310	\$ 2,884,907	\$ 2,618,407
16.341.100	Interest Earnings	3,641	5,213	3,500	4,500	4,500
16.357.700	Rt. 202 to Bradford Dam Trl Feas Study Grant	0	0	72,000	36,000	36,000
16.357.705	PECO Green Region Open Space Grant	0	0	0	10,000	0
16.357.750	Bucks County Open Space Grant	0	0	0	0	350,000
16.392.019	Transfer from Capital Improvement Fund	0	0	0	78,000	38,000
16.393.100	Proceeds from sale of Bonds	2,163,442	810,000	0	0	0
16.393.103	Bond Premium	0	123,150	0	0	0
TOTAL REVENUES		2,167,083	938,363	75,500	128,500	428,500
TOTAL AVAILABLE BALANCE		2,167,083	2,943,873	2,953,810	3,013,407	3,046,907

OPEN SPACE FUND

Expenditures

Account Number	Description	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Proposed
BOS Authorized Projects						
16.430.250	Rt 202 to Bradford Dam Trail Feasibility Study	0	0	144,000	70,000	74,000
16.430.260	Barness Park -paving/new exit & entrance	0	0	20,000	0	0
16.430.710	Land & Land Improvements	0	500	0	0	0
16.430.710.200	Demoliton of 2672 Bristol Rd.	0	50,730	0	0	0
16.454.610	Peco Power Line Trail	0	0	0	315,000	0
16.454.610.001	Trails Improvements-County Open Space	0	0	0	0	350,000
16.461.710	Land Acquisition -Trails	140,000	0	1,500,000	0	1,000,000
16.461.715	Land Acquisition - Park & Rec.	0	175	0	0	0
16.461.720	Capital Purchases - Infrastrucute	9,363	0	500,000	10,000	500,000
16.461.720.100	Lower Nike Tree Planting	12,210	0	0	0	0
16.493.100	Bond Issuance Costs	0	7,561	0	0	0
TOTAL EXPENDITURES		161,573	58,966	2,164,000	395,000	1,924,000
TOTAL REVENUE		2,167,083	938,363	75,500	128,500	428,500
ENDING FUND BALANCE		\$ 2,005,510	\$ 2,884,907	\$ 796,407	\$ 2,618,407	\$ 1,122,907

Warrington Township 2016 Proposed Budget Capital Projects Fund (2014 Bond)



New Department of Public Works Complex

CAPITAL PROJECTS FUND (2014 BOND)

Revenues

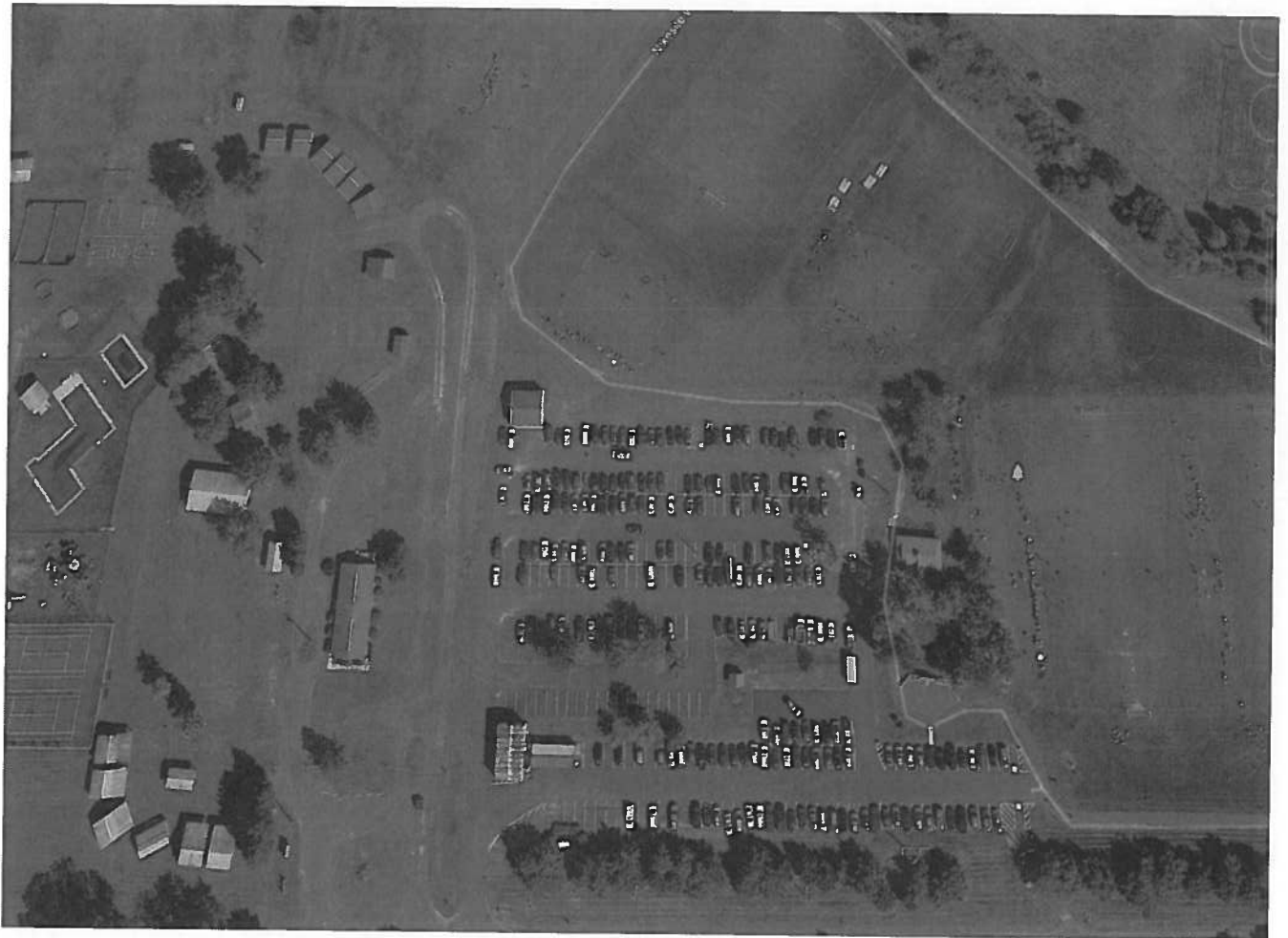
Account Number	Description	2014 Actual	2015 Adopted	2015 Projected	2016 Proposed
<u>Fund Balance</u>					
	Beginning Bond Balance	\$0	\$3,451,500	\$ 3,466,311	1,016,111
17.341.000	Interest Earnings	2,232	4,000	6,000	1,500
17.393.101	Proceeds from Sale of Bonds	3,680,000	0	0	0
17.393.103	Bond Premium	354,351	0	0	0
TOTAL REVENUES		4,036,583	4,000	6,000	1,500
TOTAL AVAILABLE BALANCE		4,036,583	3,455,500	3,472,311	1,017,611

CAPITAL PROJECTS FUND (2014 BOND)

Expenditures

Account Number	Description	2014 Actual	2015 Adopted	2015 Projected	2016 Proposed
<u>BOS Authorized Projects</u>					
17.409.730.002	Rehab of Old Public Works Facility	0	\$100,000.00	0	0
17.430.710.010	Palomino Basin retrofit	5,800	350,000	35,000	310,000
17.430.710.011	Streambank Stabilization	0	750,000	15,000	705,000
17.430.710.012	Valley Rd. Culvert - Engineering	26,540	230,000	40,000	0
17.430.720.100	Road Repaving	121,243	0	51,200	0
17.430.720.110	Mary Barness Tennis Courts Reconst.	0	100,000	0	0
17.430.720.200	Road Repaving - 2015	0	0	565,000	0
17.430.730.013	Public Works Complex - Phase I	174,886	0	0	0
17.430.730.014	Public Works Complex - Phase II	207,451	1,925,000	1,750,000	0
17.493.100	Bond Issuance Costs	34,352	0	0	0
TOTAL EXPENDITURES		570,272	3,455,000	2,456,200	1,015,000
TOTAL REVENUE		4,036,583	4,000	6,000	1,500
NET CHANGE IN FUND BALANCE		3,466,311	(3,451,000)	(2,450,200)	(1,013,500)
ENDING FUND BALANCE		\$3,466,311	\$ 500	\$ 1,016,111	\$ 2,611

Warrington Township 2016 Proposed Budget Capital Improvement Fund



Parking Lot at Upper Nike/Twin Oaks Park to be expanded and resurfaced

CAPITAL IMPROVEMENT FUND

Revenues

Account Number	Description	2014 Actual	2015 Adopted	2015 Projected	2016 Proposed
<u>Fund Balance</u>					
	Beginning Bond Balance	\$400,100	(\$36,650)	\$ 703,893	\$ 974,143
19.341.000	Interest Earnings	232	600	250	400
19.357.700	Grant- Bucks County Open Space	0	350,000	0	0
19.357.750	CDBG-Neshaminy Garden Storm Water	0	90,000	90,000	0
19.392.001	Transfer From General Fund	500,000	580,000	580,000	375,000
TOTAL REVENUES		500,232	1,020,600	670,250	375,400
TOTAL AVAILABLE BALANCE		900,332	983,950	1,374,143	1,349,543

CAPITAL IMPROVEMENT FUND

Expenditures

Account Number	Description	2014 Actual	2015 Adopted	2015 Projected	2016 Proposed
<u>BOS Authorized Projects</u>					
19.409.100	Township Building Roof Replacement	150,741	0	0	0
19.409.300	Security Cameras at Township Building	14,990	0	0	0
19.409.301	Video cameras at various locations	7,131	10,000	0	25,000
19.409.302	Street Sign Reflectivity Project	0	50,000	50,000	50,000
19.409.303	MS4 System Map	8,619	50,000	25,000	50,000
19.430.610.008	Barness Park -paving/new exit & entrance	0	0	0	600,000
19.430.610.009	Twin Oaks- Demolish Existing Structures/level ground for ball fields or other use/demolish pool	0	0	0	100,000
19.430.710.001	Neshaminy Gardens Storm Water improvements	0	90,000	170,000	0
19.430.710.002	Relocation Phila. Ave. Tot Lot	0	25,000	0	25,000
19.430.710.004	Barness Park - Baseball Field Lighting	14,958	100,000	10,000	100,000
19.430.710.005	IPW - Repave parking lot/walking path	0	150,000	0	150,000
19.430.710.006	Pave Parking Lot -John Paul Park -Lower Lot	0	60,000	0	60,000
19.430.710.007	Pave Parking Lot -John Paul Park -Upper Lot	0	0	0	100,000
19.452.720.003	Barness Swim Club- Main pool renovations	0	90,000	145,000	0
19.452.720.004	Barness Swim Club- Men's restroom renovations	0	0	0	75,000
TOTAL EXPENDITURES		196,439	625,000	400,000	1,335,000
TOTAL REVENUE		500,232	1,020,600	670,250	375,400
ENDING FUND BALANCE		\$ 703,893	\$ 1,099,493	\$ 974,143	\$ 14,543

Warrington Township 2016 Proposed Budget Debt Service Fund



DEBT SERVICE FUND

Revenues

Account Number	Description	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Proposed
<u>Fund Balance</u>						
	Fund Balance Forward	\$ 17,831	\$ (256,014)	\$ 1,169	\$ (222,962)	188,974
<u>Real Property Taxes</u>						
21.301.100	Real Estate Tax - Debt Service	1,312,574	1,523,586	1,575,000	1,575,000	1,585,000
<u>Investment Income</u>						
21.341.100	Interest Earnings	674	886	1,500	1,000	1,750
<u>Interfund Transfers</u>						
21.392.001	Transfer From General Fund	0	0	65,000	475,000	0
21.392.016	Transfer From Open Space	0	0	0	0	0
21.392.003	Transfer From Fire Capital Fund	0	0	0	0	0
21.392.035	Transfer From Liquid Fuels Fund	0	288,363	0	0	0
		0	288,363	65,000	475,000	0
TOTAL REVENUES		1,313,248	1,812,835	1,641,500	2,051,000	1,586,750
TOTAL AVAILABLE BALANCE		1,331,079	1,556,821	1,642,669	1,828,038	1,775,724

DEBT SERVICE FUND

Expenditures

Account Number	Description	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Proposed
<u>Existing Debt Service Breakdown</u>						
21.471.180	2016 Bond Issue - Capital Projects - principal	0	0	0	0	135,000
21.472.180	2016 Bond Issue - Capital Projects - interest	0	0	0	0	0
21.471.178	2014 Bond Issue - Capital Projects - principal	0	0	0	0	0
21.472.178	2014 Bond Issue - Capital Projects - interest	0	22,980	159,100	159,100	159,100
21.471.179	2014 Bond Issue -Open Space -principal	0	0	90,000	90,000	90,000
21.472.179	2014 Bond Issue -Open Space -interest	0	4,767	33,000	33,000	31,200
21.471.176	2013 Bond Issue -Open Space -principal	0	110,000	0	0	0
21.472.176	2013 Bond Issue -Open Space -interest	37,706	62,846	60,643	60,643	60,643
21.471.177	2013 Bond Issue - principal (refi of 2008 issue)	0	335,000	345,000	345,000	345,000
21.472.177	2013 Bond Issue - interest (refi of 2008 issue)	0	159,624	152,928	152,928	146,028
21.471.170	2012A Bond Issue - principal(2007 refinancing)	480,000	495,000	515,000	515,000	540,000
21.472.170	2012A Bond Issue - interest(2007 refinancing)	217,144	197,944	178,144	178,144	157,544
21.471.175	2012B Bond Issue - principal	180,000	185,000	0	0	0
21.472.175	2012B Bond Issue - interest	72,509	68,909	0	0	0
21.471.120	1998 Loan Series (\$1,200,000) -- Principal	75,917	80,147	85,580	85,580	90,266
21.472.120	1998 Loan Series (\$1,200,000) -- Interest	23,239	19,009	13,583	13,583	8,897
21.472.150	2008 Bond Series (\$7,500,000) -- Interest	461,856	0	0	0	0
21.471.160	2010 Truck loan - principal	16,687	17,274	4,064	4,064	0
21.472.160	2010 Truck loan - interest	961	374	22	22	0
21.475.310	Trustee Fees	448	5,880	2,000	2,000	2,000
21.403.110	Tax Collector	20,626	15,029	0	0	0
TOTAL EXPENDITURES		1,587,093	1,779,783	1,639,064	1,639,064	1,765,678
TOTAL REVENUE		1,313,248	1,812,835	1,641,500	2,051,000	1,586,750
ENDING FUND BALANCE		\$ (256,014)	\$ (222,962)	\$ 3,605	\$ 188,974	\$ 10,046

Warrington Township 2016 Proposed Budget Highway Aid Fund



Highway Aid Funds used for Snow and Ice Removal

HIGHWAY AID FUND
Revenues

Account Number	Description	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Proposed
<u>Fund Balance</u>						
	Fund Balance Forward	\$433,523	\$527,662	\$102,493	\$102,493	(\$694)
<u>Interest Earnings</u>						
35.341.100	Interest Earnings	1,365	825	700	200	300
<u>State Shared Revenue</u>						
35.355.200	State Liquid Fuels Tax	472,191	510,166	543,900	561,972	639,000
TOTAL REVENUES		473,556	510,991	544,600	562,172	639,300
TOTAL AVAILABLE BALANCE		907,079	1,038,653	647,093	664,665	638,606

HIGHWAY AID FUND
Expenditures

Account Number	Description	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Proposed
<u>Snow and Ice Removal</u>						
35.430.180	Overtime					
35.430.246	Bulk Salt	55,873	91,341	80,000	115,000	105,000
35.430.319	Other Services and Fees	80	270	0	150	150
35.430.450	Contracted Services	70,955	206,186	150,000	300,000	260,000
<u>Debt Service</u>						
35.471.175	2012B Bond Issue - principal	0	0	185,000	185,000	190,000
35.472.175	2012B Bond Issue - interest	0	0	65,209	65,209	61,509
		126,908	297,797	480,209	665,359	616,659
<u>Highway Maintenance and Repairs</u>						
35.430.720	Capital Purchases - Infrastructure - Road Resurfacing	0	350,000	0	0	0
35.492.021	Transfer to Debt Service Fund	252,509	288,363	0	0	0
TOTAL EXPENDITURES		379,417	936,160	480,209	665,359	616,659
TOTAL REVENUE		473,556	510,991	544,600	562,172	639,300
ENDING FUND BALANCE		\$527,662	\$102,493	\$166,884	(\$694)	\$21,947

Warrington Township 2016 Proposed Budget Internal Service Fund



New 2015 Public Works Mack Truck

Warrington Township 2016 Proposed Budget Internal Service Fund

(This fund utilizes its funds to purchase or lease vehicles, document management and computer equipment. This Fund derives its revenue from assessments to General Fund operating departments.)

<u>2016 Proposed Purchases/Leases</u>	<u>2016 Cost</u>
Police Department - Patrol Vehicles – (Purchase)	\$34,100
Police Department – Admin. -Ford Expedition - (Purchase)	\$30,000
Township Manager – Admin. Car – (Purchase)	\$26,000
Public Works Dept. – Large Dump Truck - (Purchase)	\$175,000
Public Works Dept. – 3500 Chevy Utility Truck (Purchase)	\$70,000
Public Works Dept. – Hook Truck – (Purchase)	\$70,000

INTERNAL SERVICES FUND

Revenues

Account Number	Description	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Proposed
Fund Balance						
38.100.000	Fund Balance Forward	\$199,279	\$278,073	\$360,471	\$340,499	\$311,729
38.341.800	Interest Earnings	182	563	500	500	500
38.392.001	Departmental Assessments	335,000	339,250	335,000	339,000	390,000
38.392.008	Insurance Reimbursement	0	16,112	0	0	0
38.392.100	Proceeds from Loan	5,310	0	0	0	0
38.391.100	Proceeds From Sale	0	10,272	0	30,000	20,000
38.394.100	Loan Proceeds - Computer Upgrade Project	0	0	0	0	0
TOTAL REVENUES		340,492	366,197	335,500	369,500	410,500
TOTAL AVAILABLE BALANCE		539,771	644,270	695,971	709,999	722,229

INTERNAL SERVICES FUND

Expenditures

Account Number	Description	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Proposed
Current Capital Leases						
38.474.100	2008 Document Management (5 Years)	19,113	0	0	0	0
38.474.200	2011 Police Car Leases (3) (3 Yr begin 8/11)	69,093	15,827	0	0	0
38.474.400	2012 Police Car Leases (3 cars)	55,337	28,204	0	0	0
38.474.300	Police - In-Car Video Cameras	83,650	0	0	0	0
38.474.315	Laptop/Computer Package	0	26,431	0	0	0
38.474.500	2012 Hardware/Software/Computer Upgrade	34,505	33,162	41,223	33,162	33,162
		261,698	103,624	41,223	33,162	33,162
2014 Capital Lease/Purchases						
38.474.101	Township Manager - vehicle (1) - purchase	0	23,850	0	0	0
38.474.251	Police - Patrol Vehicles - (2) - 3 year lease	0	27,132	19,729	19,728	19,728
38.474.252	Police -Detective Vehicles - (2) - purchase	0	50,594	0	0	0
38.474.253	Police - Motorcycles - (2) - purchase	0	48,371	0	0	0
38.474.851	Codes - Inspector vehicle (1) - 3 year lease	0	9,505	11,100	11,100	11,100
38.474.651	Public Works - Street Sweeper (1)-7 year lease	0	0	0	0	0
38.474.652	Public Works - Vehicles (Mack Truck))- lease	0	40,695	0	36,384	36,384
38.474.401	Public Safety Radios - Police/EMS-7 year lease	0	0	56,481	0	56,481
		0	200,147	87,310	67,212	123,693
2015 Capital Lease/Purchases						
38.474.403	Communications Upgrades (Website/Disaster	0	0	25,000	25,000	0
38.474.254	Police - Patrol Vehicles - (1) - purchase	0	0	33,000	38,377	0
38.474.255	Police- Unmarked Traffic Safety Vehicles (2)-purchase	0	0	60,000	60,857	0
38.474.201	Police - Video Cameras for two Motorcycles	0	0	12,000	12,000	0
38.474.653	Public Works - Large Dump Truck - (1) -purchase	0	0	180,000	0	0
38.474.654	Public Works - Street Sweeper (1) - 7 year lease	0	0	35,000	38,792	38,792
38.474.655	Public Works -Bucket Truck - (1) - purchase	0	0	75,000	0	0
38.474.656	Public Works - Crack Sealer - (1) - purchase	0	0	35,000	0	0
38.474.657	Public Works -F-450 Series Truck - (1) - purchase	0	0	65,000	0	0
38.474.659	JCB Wheel Loader	0	0	0	122,870	0
		0	0	520,000	297,896	38,792

INTERNAL SERVICES FUND

Expenditures

2016 Capital Lease/Purchases

38.474.102	Township Manager - vehicle (1) - purchase	0	0	0	0	26,000
38.474.xxx	Police - Patrol Vehicles - (1) - purchase	0	0	0	0	34,100
38.474.xxx	Police - Admin. - Ford Expedition - (1) - purchase	0	0	0	0	30,000
38.474.xxx	Public Works - Large Dump Truck - (1) -purchase	0	0	0	0	175,000
38.474.xxx	Public Works - 3500 Chevy Utility Truck-purchase	0	0	0	0	70,000
38.474.xxx	Public Works - Hook Truck (1) - purchase	0	0	0	0	70,000
		0	0	0	0	405,100

TOTAL EXPENDITURES

261,698	303,771	648,533	398,270	600,747
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TOTAL REVENUE

340,492	366,197	335,500	369,500	410,500
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ENDING FUND BALANCE

\$278,073	\$340,499	\$27,466	\$311,729	\$121,482
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Warrington Township

2016 - 2020 Capital Improvement Program

Project Name	Project Description	2016	2017	2018	2019	2020	Total Cost	Source of Funds 2016
<u>Administration</u>								
John Paul Park at Lower Nike	Resurface basketball court				75,000		75,000	
Various Parks	Replace Deteriorated or Damaged benches		25,000				25,000	
King Park 1 - Tennis & Basketball Court	Replace tennis/basketball courts & fencing at King Park			175,000			175,000	
Twin Oaks Day Camp	Demolish Existing Structures/level ground for ball fields or other use	100,000					100,000	Capital Imp Fund
Twin Oaks - Pond	Dredge Pond & Repair/Expand Docks			200,000			200,000	
Twin Oaks - Art Room	Renovate building for possible community use/rental		60,000				60,000	
Swim Club - Tennis Court Replacement	Replace fencing and playing surface of tennis courts	125,000					125,000	2016 Capital Bonds
Swim Club- Basketball Court Replacement	Replace fencing and playing surface of basketball courts		100,000				100,000	
Swim Club - Restroom Upgrades	New bathroom fixtures, flooring, partitions/ lighting - Mens Room	75,000					75,000	Capital Imp Fund
Swim Club - Restroom Upgrades	New bathroom fixtures, flooring, partitions/ lighting - Ladies Room		75,000				75,000	
Swim Club - Pavilion/ Bandstand Construction	construct a Pavilion/Bandstand for performances & rentals			75,000			75,000	
Swim Club- Repl water gutter	Replace plastic water gutter around perimeter of main pool							
Philadelphia Ave. Tot Lot	Relocate tot-lot				200,000		200,000	
Barness Park - Field Lighting	Install lighting on 1 baseball/1 softball field (township to pay soft costs)	25,000					25,000	Capital Imp Fund
Township Bldg Carpet	Replace carpet throughout Administration side of building	100,000					100,000	Capital Imp Fund
Township bldg - Ext Lighting	Repl light fixtures with LED -significant township savings on electric bill/less maintenance				25,000		25,000	
Codes/Public Works Office bldg	Retrofit existing building(2nd Floor) for community/rental/or other uses	100,000	50,000				50,000	
							100,000	2016 Capital Bonds

Warrington Township 2016 - 2020 Capital Improvement Program

Project Name	Project Description	2016	2017	2018	2019	2020	Total Cost	Source of Funds 2016
<u>Circulation</u>								
Road Paving	Resurface approximately 4 miles of Township roads	500,000	1,200,000	1,200,000	1,200,000	1,200,000	5,300,000	2016 Capital Bonds
Road Paving	Repair 1 mile of roadway- Palomino Drive (from Greyhorse Drive to Valley Rd.)	500,000					500,000	2016 Capital Bonds
Trail System & Land Acquisition	Expansion of Trail System & Land acquisition for Park Expansion	1,500,000	1,300,000				2,800,000	Open Space Bond Fund
Barness Park - Parking Lot.	Pave front part of parking lot. Create new exit/entrance patterns	600,000					600,000	Capital Imp Fund
John Paul Park at Lower Nike	Pave parking lot near restrooms	60,000					60,000	Capital Imp Fund
John Paul Park at Lower Nike	Pave Parking lot near Pavillions	100,000					100,000	Capital Imp Fund
IPW - Parking Lot/walking trail	IPW - Repair/Repl Parking Lot/walking trail	150,000					150,000	Capital Imp Fund
Street Sign Refectivity Project	Inspects all street and identities all signs that need to be replaced to meet federal standards							Capital Imp Fund
Traffic Signal - Battery Backups	Purchase & Install Battery Backup units at 14 Intersections	50,000	50,000	50,000	50,000		200,000	Capital Imp Fund
Adaptive Traffic Signals	Purchase & Install Adaptive Devices at 3 Intersections			126,000	75,000		201,000	Capital Imp Fund
<u>Public Safety</u>								
Police/Fire Radios	Repl all vehicle & portable radios police/CIES	57,000	57,000	57,000	57,000	57,000	285,000	Internal Service
Video cameras at various locations	Security Cameras at various Township facilities & parks	25,000					25,000	Capital Imp Fund
Fire Company bldg Renovations	Rehabilitation of Station 29			180,000			180,000	

Warrington Township 2016 - 2020 Capital Improvement Program

Project Name	Project Description	2016	2017	2018	2019	2020	Total Cost	Source of Funds 2016
<u>Storm Drainage</u>								
MS4 System Map	Required by DEP as part of MS4 permit							Capital Imp Fund
Storm Drainage Rehab-Warrington Village/ Freedom's Way	Repl 14,500 feet of storm drains/replace 90 storm inlets	50,000	50,000	50,000			150,000	2016 Capital Bonds
Folly Rd - Drainage Improvements	Repl two culvert with a box culverts	1,000,000	1,000,000				2,000,000	
Storm Drainage Rehab -The Fairways	Replace 18,500 feet of storm drains/replace 80 storm inlets			250,000			250,000	
Palomino Streambank Rehabilitation	Storm Drain Replacement & bank restoration	500,000		2,000,000			2,500,000	2014 Capital Bond
Palomino Basin Retrofit		705,000					705,000	2014 Capital Bond
Valley Rd. Culvert		310,000					310,000	2014 Capital Bonds
Truman Ct. Inlet and End wall	Install new inlet approximately 80' if 18 HDPE and End wall and grading	200,000					200,000	2016 Capital Bonds
Inlet Replacement/Install End wall	2357 Greensward South	25,000					25,000	2016 Capital Bonds
Columbia Ave./Poplar Rd. Storm Drains	Abandon existing storm drains and install new storm drains	12,000					12,000	2016 Capital Bonds
Storm Drainage Rehab	Gabion Wall Repairs		100,000				100,000	
		25,000	25,000	25,000	25,000	25,000	125,000	2016 Capital Bonds
Total - Non Sewer/Water Capital		6,394,000	4,492,000	4,488,000	1,682,000	1,307,000	18,363,000	
<u>Water/Sewer</u>								
County Line Sewer	Reimb PENNDOT for 202 W&S Projects	130,000					130,000	Water/ Sewer
Bristol Rd. Sewer	Reimb PENNDOT for 202 W&S Projects	230,000					230,000	Water/ Sewer
Pickertown Rd.	Reimb PENNDOT for 202 W&S Projects	29,000					29,000	Water/ Sewer
Pump Station Upgrades	Renew or upsize pumps & rails, upgrade elect as necessary, install flow meters	60,000	60,000	60,000	60,000		240,000	Water/ Sewer
Sewer System Improvements	Seal/replace manholes, secure PS, replace elect housings, renew elect controls, replace out of line sewer mains	30,000	30,000	30,000	30,000		120,000	Water/ Sewer

Warrington Township

2016 - 2020 Capital Improvement Program

Project Name	Project Description	2016	2017	2018	2019	2020	Total Cost	Source of Funds 2016
Water System Improvements - Water Supply & Treatment	Wellhouse maint, well pump replace, treatment upgrades, well security sys, replace elect control sys	30,000	30,000	30,000	30,000		120,000	Water/ Sewer
Water System Improvements - Water Distribution	Street Road Ext. @ Oak Ave Water Ext. Easton Road / Freedoms Way Water Ext.	250,000					250,000	Water/ Sewer
Palomino Farms Sewer Rehab 2016	Replace vitrified clay pipes, brick manholes, & laterals; Install cleanouts - Palomino Dr. (Shetland to Valley), Rogers, Surrey, Palomino Creek & Barclay interceptor / 2016 Rds program	1,700,000					1,700,000	2014 Bond Project
Palomino Farms Sewer Rehab 2017	Replace vitrified clay pipes, brick manholes, & laterals; Install cleanouts - Palomino (Shetland to K), Blackhorse (Shetland to Greyhorse), Stapelton, Buckboard, Greyhorse, Blackhorse, Pinto, Greyhorse)	2,445,000					2,445,000	
Water Tank repainting	Repaint Costner, Stuckert & Fairways water storage tanks	875,000					875,000	2014 Bond Project
County Line Rd. WD-2	Water Main Lowering for grade change, install LPSS for Co Line Rd homes to Woodlawn Ave		295,000				295,000	
Well #4 Filtration	Ionization filtration at the wellhouse/modifying garage at Shetland Water Tank to house filtration system.	500,000					500,000	2014 Bond Project
Alou Village Sewer Rehab	Replace 3200' of sewer including interceptor, manholes & laterals		700,000				700,000	
Tradenville Driveway	Rebuild Tradenville Driveway, reconstruct base, overlay entire width, & pave add'l parking areas	100,000					100,000	Water/ Sewer
Tradenville - Headworks Expansion & updates	Expansion of Headworks Building, Grit Removal System, and build Garage	2,500,000					2,500,000	2014 Bond Project
Tradenville WWTP Upgrades	Complete EQ Tank Project, Seal 20 year old SBRs & replace equip, Exp headwks to accommodate add'l SBRs (3), Renew Grit removal sys	183,000					183,000	2014 Bond Project
Tradenville WWTP TMDL Upgrade-2017	Install filtering upgrades to meet EPA total loading standards for the Neshaminy Creek			1,200,000			1,200,000	Water/ Sewer
Total Water/Sewer Capital Projects		6,617,000	2,860,000	2,020,000	120,000	-	11,617,000	
Total - All Projects		\$ 13,011,000	\$ 7,352,000	\$ 6,508,000	\$ 1,802,000	\$ 1,307,000	\$ 28,673,000	

Warrington Township 2016 Proposed Budget Supplemental Information



**Supplemental
Information**

Warrington Township

2016 Proposed Budget

Number of Full-Time Employees

Department	2008	2009	2010	2011	2012	2013	2014	2015	Proposed 2016
Manager's Office	2	2	2	2	2	2	2	2	2
Finance (1)(2)	2	2	2	2.5	3	3	3	3	3
Administration (2)	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5
Police Officers	31	31	30	30	30	30	30	30	30
Police Staff	3	2	2	2	2	3	3	3	3
Emergency Services (3)	3	2.5	2.5	2.5	2.5	2.5	4.5	4.5	4.5
Codes (including Planning) (3)	8	7	7	7	6	6	6	6	4
Public Works (including Parks and Recreation)	13.5	13	11	11	11	11	11	11	11
Water/Sewer Operations	6	6	6	6	6	6	6	7	7
Water/Sewer Administration	4.5	3.5	3	3	2.5	2.5	3.5	3.5	3.5
Total	74.5	70.5	67	67.5	66.5	67.5	70.5	71.5	69.5

- (1) 1 staff person split between Water/Sewer and Finance
 (2) 1 staff person split between Administration and Finance
 (3) 2 staff people split between Emergency Services and Codes

Warrington Township

2016 Proposed Budget

Fund Structure

Warrington Township provides an extensive range of municipal services to its residents and businesses. Below is a table of the Township's Funds with their major revenue sources and services provided.

Fund Title(Fund Number)	Major Revenue Sources	Major Services Provided
General (1)	Real Estate Taxes Real Estate Transfer Tax Earned Income Tax Licenses and Permits Public Safety (Building Permits)	Police, Fire and Emergency Services Parks and Recreation Codes and Inspections Public works General Government
Water and Sewer Capital Projects (6)	Water and Sewer Tapping Fees	Connection to Public Water and Public Sewer
Water and Sewer (8)	Water and Sewer Fees	Water Service Sewer Service
Water and Sewer 2014 Bond Fund (9)	Bond Issue – 2014	Water Capital Projects Sewer Capital Projects
Capital Projects Fund – 2016 Bonds (14)	Proposed Bond Issue – 2016	Repaving of Township Streets, Stormwater Management
Open Space Fund (16)	Bond Issue – 2013	Acquisition and Improvements to Open Space Trail System Expansion
Capital Projects (17)	Bond Issue – 2014	New Public Works Complex Road Paving
Capital Improvement Fund (19)	Transfers from the General Fund from one-time revenue sources	Storm Drainage Repairs Facilities Improvements Parks and Recreation Facilities Improvements
Debt Service Fund (21)	Real Estate Taxes	Payments of Principal and Interest on Township's Bonds and Loans
Highway Aid (Liquid Fuels) (35)	Annual Allocation from Pennsylvania Department of Transportation	Salting and Snow Plowing Repayment of Debt on Bond issue- Fund 15
Internal Service (38)	Department Assessments	Purchase/Lese of Vehicles and Heavy Equipment Purchase/Lease of Technology Improvements
Police Pension (60)	Members Contributions State Aid General Fund	Retirement Payments to Police Officers
Non-Uniform Pension (65)	Members Contributions State Aid General Fund	Retirement Payments to Municipal Employees

Warrington Township
2016 Chart of Accounts

Account	Description	Account Type
01-100-000	Cash -Fulton	Asset
01-100-200	Cash - Fulton Savings	Asset
01-100-300	Cash - Fire Fulton	Asset
01-100-400	Cash - Ambulance Fulton	Asset
01-100-600	Cash - HFS Acct	Asset
01-100-700	Cash - Fulton P&R Capital	Asset
01-100-800	Cash -Fulton Escrow	Asset
01-104-000	Cash - Beneficial Bank	Asset
01-105-000	Cash - Payroll Account	Asset
01-106-000	Cash - Citizens Bank	Asset
01-107-000	Cash - TD Bank - Tax	Asset
01-107-100	Cash -TD Lamp Lighter Escrow	Asset
01-109-000	Cash - PLGIT	Asset
01-109-100	Cash - PLGIT Escrow	Asset
01-109-200	Cash - Plgit P Card Account	Asset
01-109-300	Cash - Plgit -BPT	Asset
01-109-400	Cash - PLIGT - P&R Charges	Asset
01-109-600	Cash - Fire Capital - Plgit	Asset
01-109-700	Cash - Pligit - Special Escrow	Asset
01-110-000	Petty Cash - Admin	Asset
01-110-100	Petty Cash - Police	Asset
01-110-200	Petty Cash - P&R	Asset
01-110-300	Petty Cash - Planning/Zoning	Asset
01-110-400	Petty Cash - Swim Club	Asset
01-110-500	Petty Cash - Public Works	Asset
01-130-003	Due From Fire Tax Fund	Asset
01-130-004	Due From Ambulance Fund	Asset
01-130-008	Due From Water & Sewer	Asset
01-130-009	Due from WS Bond	Asset
01-130-015	Due From 2012 Bond Fund	Asset
01-130-016	Due From Open Space Fund	Asset
01-130-017	Due from Capital Projects Fund	Asset
01-130-018	Due From Cap Improvement Fund	Asset
01-130-019	Due From Cap Improve	Asset
01-130-021	Due From Sinking Fund	Asset
01-130-035	Due From Liquid Fuels Fund	Asset
01-130-038	Due From I.S. Fund	Asset
01-140-100	R/E Taxes Receivable	Asset
01-140-200	R/E Transfer Tax Receivable	Asset
01-140-300	EIT Receivable	Asset
01-140-400	LST Receivable	Asset

Warrington Township
2016 Chart of Accounts

Account	Description	Account Type
01-140-600	Amusement Tax Recievable	Asset
01-145-000	Accounts Receivable- Escrows	Asset
01-145-100	Accounts Receivable - Misc.	Asset
01-145-500	Amusement Tax Receivable	Asset
01-145-600	Receivable From Police Pen	Asset
01-155-003	Prepaid Billable-Fuel - Fire	Asset
01-155-004	Prepaid Billable-Ambulance	Asset
01-155-008	Prepaid Billable Fuel-W&S	Asset
01-155-100	Prepaid Miscellaneous	Asset
01-190-000	Suspense Acct	Asset
01-200-200	Accounts Payable	Liability
01-200-227	BP Tax Payable	Liability
01-200-250	Accts Payable - PLGIT P Card	Liability
01-200-300	Accrued Payables	Liability
01-200-500	Accrued Wages	Liability
01-202-500	Accrued Compensation	Liability
01-214-000	W/H - Non-Uniform Pension Contribution	Liability
01-215-000	W/H - Police Pension Contribution	Liability
01-215-001	W/H - ICMA 457	Liability
01-215-002	W/H - INR	Liability
01-215-003	W/H - Domestic Relations	Liability
01-215-004	W/H - PBA Dues	Liability
01-215-005	W/H - FSA/MFA	Liability
01-215-006	W/H - Employee Med Contribution	Liability
01-215-007	W/H - AFLAC	Liability
01-215-008	W/H - ICMA Loan Payment	Liability
01-215-010	Wage Garnishment	Liability
01-215-011	Police DROP Program	Liability
01-215-012	New York Life	Liability
01-215-013	WH - Warrington Cares Donations	Liability
01-215-014	WH - 401A Pensions	Liability
01-215-015	Standard Life Ins	Liability
01-219-000	W/H - Local Service Tax (LST)	Liability
01-221-000	W/H - PA UC	Liability
01-222-000	W/H - Group Benefits Contribution	Liability
01-222-100	W/H - 457 Contributions	Liability
01-223-000	W/H - Domestic Relations	Liability
01-228-000	W/H - Miscellaneous	Liability
01-229-000	Payroll Clearing	Liability
01-230-003	Due To Fire Tax Fund	Liability
01-230-004	Due To Ambulance Fund	Liability

Warrington Township
2016 Chart of Accounts

Account	Description	Account Type
01-230-008	Due To Water & Sewer	Liability
01-230-009	Due to WS Bond	Liability
01-230-015	Due to General Fund	Liability
01-230-016	Due To Open Space Fund	Liability
01-230-018	Due To Ca Improvement Fund	Liability
01-230-019	Due To Cap Improve Fund	Liability
01-230-021	Due To Debt Service Fund	Liability
01-230-035	Due To Liquid Fuels Fund	Liability
01-230-038	Due To Internal Services Fund	Liability
01-230-060	Due To Pension Fund	Liability
01-230-065	Due To Non-Uniform Pension Fund	Liability
01-245-100	Accrued Interest	Liability
01-245-900	Accrued Miscellaneous	Liability
01-248-000	Escrow Payable - General	Liability
01-248-001	Escrow Contra to A/R	Liability
01-248-009	PILEGGI ZONING AMENDMENT	Liability
01-248-010	ESCROW-WARRINGTON GLEN	Liability
01-248-011	WARRINGTON MEADOWS	Liability
01-248-012	OAK CREEK	Liability
01-248-013	CALHOUN CO.	Liability
01-248-014	VALLEY GATE	Liability
01-248-014-001	VALLEY GATE SOIL	Liability
01-248-015	Penn Valley Pump Station	Liability
01-248-016	ILLGS LAND DEVELOPMENT	Liability
01-248-017	BOUNDS BEVERAGE L.D.	Liability
01-248-018	CVS (WESTPORT HOLDINGS)	Liability
01-248-019	PETES EXPRESS LAND DEV.	Liability
01-248-020	WEST TRACT LAND DEVELOPMENT	Liability
01-248-021	WARRINGTON GLEN-PHASES 2&3	Liability
01-248-022	Warrington Springs	Liability
01-248-022-001	Warr Springs Conditional Use	Liability
01-248-023	Warrington Ridge	Liability
01-248-023-001	Warrington Ridge Snow Plowing	Liability
01-248-024	PENROSE WALK	Liability
01-248-025	Lamplighter Village IV-McKee	Liability
01-248-026	Meridian - Uwchland	Liability
01-248-027	Titus Rd Outparcel	Liability
01-248-028	Titus Rd.	Liability
01-248-029	Champs	Liability
01-248-030	Warrington Pointe	Liability
01-248-031	Escrow - Sandstone	Liability

Warrington Township
2016 Chart of Accounts

Account	Description	Account Type
01-248-032	Warrington Springs Fee in Lieu	Liability
01-248-033	RHH PROPERTIES	Liability
01-248-034	SMCCI GROUP/MANLEY STORAGE	Liability
01-248-035	High Grove	Liability
01-248-036	Reserve at Warrington	Liability
01-248-037	Woodstone Homes	Liability
01-248-038	Calhoun PSA	Liability
01-248-039	TJ Smith	Liability
01-248-040	Cardamone	Liability
01-248-040-001	Cardamone-Rezoning App.	Liability
01-248-041	JOMAC	Liability
01-248-042	Trans Land Development	Liability
01-248-043	Pulte Homes	Liability
01-248-044	McKay / Deluca	Liability
01-248-045	M Gold - Grady Ave Agreement	Liability
01-248-046	Wagner Lot Line	Liability
01-248-047	Metropolitan Development Group	Liability
01-248-048	Woodstone Homes	Liability
01-248-049	WARRINGTON RUN (GEERLING)	Liability
01-248-050	D&K Lankford - Elbow Ln	Liability
01-248-051	D&K Lankford - Elbow Ln	Liability
01-248-052	Egenoff - Mill Creek/Limekiln	Liability
01-248-053	Farbee - 548 Oak Ave	Liability
01-248-054	Carmel Kichen	Liability
01-248-055	Warrington Springs	Liability
01-248-056	Shihadeh - Park RD	Liability
01-248-057	Deluca - Park Rd Subdivision	Liability
01-248-058	Peoli - Cindy Lane	Liability
01-248-059	St Roberts Church	Liability
01-248-060	Homestarr - 850 Easton RD	Liability
01-248-061	Buffalo Wild Wings	Liability
01-248-062	Walmart	Liability
01-248-063	Shihadeh - PSA	Liability
01-248-064	Prime Blders - Neshaminy Glen	Liability
01-248-064-001	Prime Neshaminy - Perform Bond	Liability
01-248-064-002	Prime Neshaminy - Const Agrmnt	Liability
01-248-065	Prime Builders - Phillips Ave	Liability
01-248-066	Sunrise Court Subdivision	Liability
01-248-066-001	Sunrise Court - PSA	Liability
01-248-066-002	Sunrise Ct - Construct Review	Liability
01-248-067	Webb - Lower Barness	Liability

Warrington Township

2016 Chart of Accounts

Account	Description	Account Type
01-248-068	Amit Patel - PSA	Liability
01-248-069	SMll Group - Manby Storage	Liability
01-248-070	T-Mobile PSA	Liability
01-248-071	Stone Manor	Liability
01-248-072	2415 Cindy Lane	Liability
01-248-081	WARRINGTON R/E-GANDER MT	Liability
01-248-082	SDI, LLC (WALGREENS)	Liability
01-248-083	WEBB BLDG-PSA-HONORA ST	Liability
01-248-084	BHAKTA LAND DEVELOPMENT	Liability
01-248-085	GORMAN-334 EASTON ROAD	Liability
01-248-086	EBLE TRACT-REZONING	Liability
01-248-100	Lamplighter II	Liability
01-248-199	Cutler Snowplowing	Liability
01-248-200	Escrow Payable - Compliance	Liability
01-248-300	Escrow Payable - Zoning	Liability
01-248-400	Escrow Payable - Prof Serv	Liability
01-248-500	HIGH GROVE	Liability
01-248-600	MINOR SUBDIVISIONS	Liability
01-248-700	Security Deposits	Liability
01-252-000	Deferred Tax Revenues	Liability
01-252-100	Deferred BP Tax Revenue	Liability
01-252-300	Deferred Revenues	Liability
01-270-000	Capital Equipment Equity	Liability
01-279-000	Fund Balance	Liability
01-279-100	Revenue Control	Liability
01-279-200	Expense Control	Liability
01-301-100-100	Real Estate Taxes - General Go	Revenue
01-301-100-200	Real Estate Taxes - Park & Rec	Revenue
01-301-100-300	Real Estate Taxes - Road Mach	Revenue
01-310-100	Real Estate Transfers	Revenue
01-310-200	Earned Income Tax	Revenue
01-310-300	Business Privilege Tax	Revenue
01-310-500	Local Services Tax	Revenue
01-310-600	Amusement/Admission Tax	Revenue
01-310-700	Amusement Device Tax	Revenue
01-321-430	Towing Licenses	Revenue
01-321-640	Contractor Licenses	Revenue
01-321-700	Mechanical Device Permits	Revenue
01-321-800	Cable Television Fees	Revenue
01-321-820	Street Opening Permits	Revenue
01-331-100	Court Fines	Revenue

Warrington Township

2016 Chart of Accounts

Account	Description	Account Type
01-331-102	Non Traffic Violation	Revenue
01-331-105	County Fines	Revenue
01-331-110	State Police Fines	Revenue
01-331-120	Local Ordinance Fines	Revenue
01-341-100	Interest Earnings	Revenue
01-342-200	Building Rentals	Revenue
01-342-300	Rental Income	Revenue
01-351-120	Federal Grants - FEMA	Revenue
01-351-130	SAFER Grant	Revenue
01-351-200	Federal Public Safety Grants	Revenue
01-354-401	ARLE Grant - Batt Backup	Revenue
01-354-402	ARLE Grant - Adaptive Traf Sig	Revenue
01-354-600	Grant - DCNR Trail	Revenue
01-354-700	Grant - Neshaminy Gardens Stor	Revenue
01-355-010	Public Utility Realty Taxes	Revenue
01-355-080	Alcoholic Beverage Licenses	Revenue
01-355-120	State Aid Pension Contribution	Revenue
01-355-300	Fire Relief Fund	Revenue
01-355-400	Recycling Grant	Revenue
01-357-510	Highway/Training Grants	Revenue
01-357-520	County-Dui Check Points	Revenue
01-357-530	Misc- Grants	Revenue
01-357-550	EAC Grants	Revenue
01-357-700	Grant - Bucks County Open Spac	Revenue
01-357-725	Palomino Tennis Cts-USTA Grant	Revenue
01-357-750	Neshaminy Gardens Draina	Revenue
01-357-800	Grant - PECO	Revenue
01-361-100	Escrow Administration	Revenue
01-361-200	Special Police Services	Revenue
01-361-250	Ambulance Billings &Membership	Revenue
01-361-310	Land Development Fees	Revenue
01-361-320	Conditional Use Fee	Revenue
01-361-340	Zoning Hearing Board Fees	Revenue
01-361-400	Professional Services Fees	Revenue
01-361-510	Police Reports	Revenue
01-361-520	Sale of Publications	Revenue
01-361-530	Open Records Requests Fees	Revenue
01-362-200	Fire Safety Inspection Fees	Revenue
01-362-330	Zoning Permits	Revenue
01-362-410	Building Permits	Revenue
01-362-420	Electrical Permits	Revenue

Warrington Township
2016 Chart of Accounts

Account	Description	Account Type
01-362-430	Plumbing Permits	Revenue
01-362-431	Mechanical Permits	Revenue
01-362-432	Sprinkler Permits	Revenue
01-362-433	Fire Alarms	Revenue
01-362-450	Occupancy Permits	Revenue
01-362-460	Sign Permits	Revenue
01-362-470	State Permits	Revenue
01-362-810	Miscellaneous Permits	Revenue
01-363-500	Public Works Services	Revenue
01-363-600	Sale Of Materials	Revenue
01-364-300	Trash Collection Fees	Revenue
01-365-000	Trash Collection -Willow Knoll	Revenue
01-367-901	Recreation - Discount Tickets	Revenue
01-367-902	Recreation - Earth Day	Revenue
01-367-903	Recreation - Easter Egg Hunt	Revenue
01-367-904	Recreation - Equestrian Rental	Revenue
01-367-905	Recreation - Harveat Fest	Revenue
01-367-906	Recreation - Memorial Day	Revenue
01-367-907	Recreation - Program Fees	Revenue
01-367-908	Recreation - Park Rental Fees	Revenue
01-367-909	Recreation - B/L With Santa	Revenue
01-367-910	Summer Camp Fees	Revenue
01-367-911	Summer Camp Registration	Revenue
01-367-912	Recreation - Summer Concerts	Revenue
01-367-913	Recreation - Volunteer Apprec	Revenue
01-367-914	Recreation - Warrington Day	Revenue
01-367-915	Recreation - Discount Movie Tk	Revenue
01-367-916	Recreation - Roster Fee	Revenue
01-367-950	Swim Club - Membership Fees	Revenue
01-367-951	Swim Club - Daily Fees	Revenue
01-367-952	Swim Club - Guest Passes	Revenue
01-367-953	Swim Club - Repl IDS	Revenue
01-367-954	Swim Club - Concession Stand	Revenue
01-367-955	Swim Club - Facility Rentals	Revenue
01-367-956	Swim Club - Swim Team Fees	Revenue
01-367-957	Swim Club - Lesson Fees	Revenue
01-367-958	Swim Club - Snack Bar Games	Revenue
01-367-959	Swim Club -Sponsorship Revenue	Revenue
01-383-700	Park & Rec Assessments	Revenue
01-383-720	Regal Cinema Impact Fees	Revenue
01-387-100	Miscellaneous Donations	Revenue

Warrington Township
2016 Chart of Accounts

Account	Description	Account Type
01-387-200	Donations - Emerg Serv	Revenue
01-387-600	Misc, EAC Donations	Revenue
01-389-100	Miscellaneous Revenues	Revenue
01-389-150	Insurance Reimbursements	Revenue
01-389-175	Disability/Workers Comp Reimb.	Revenue
01-389-300	Fire Capital Revenue	Revenue
01-391-100	Township Land Sale	Revenue
01-391-110	Surplus Equipment Sales	Revenue
01-391-200	Sale of TDRs	Revenue
01-391-300	Sale/Condem Twp Prop	Revenue
01-392-003	Transfer From - Fire Tax Fund	Revenue
01-392-004	Transfer From - Ambulance Fund	Revenue
01-392-008	Transfer From - Water & Sewer	Revenue
01-392-021	Transfer From Debt Service Fnd	Revenue
01-392-035	Trannsfer from Liquid Fuels	Revenue
01-394-000	Loan Proceed-2015 Fire truck	Revenue
01-395-100	Prior Year Refunds	Revenue
01-400-105	Salary & Wages - Elected Offcl	Expense
01-400-196	Group Benefits	Expense
01-400-210	Office Supplies	Expense
01-400-310	Professional Services	Expense
01-400-321	Telephone	Expense
01-400-325	Postage	Expense
01-400-331	Travel Reimbursement	Expense
01-400-341	Advertising	Expense
01-400-342	Printing	Expense
01-400-420	Dues & Subscriptions	Expense
01-400-430	R/E Taxes Paid	Expense
01-400-460	Seminars, Conferences & Meetin	Expense
01-400-491	General Expenses	Expense
01-400-740	Cap Purchases - Mach & Equip	Expense
01-400-740-100	Cap Purchases - Comm Upgrd Pr	Expense
01-400-750	Cap Purchases - Vehicle	Expense
01-401-110	Salary & Wages	Expense
01-401-115	Salary & Wages - Temporary	Expense
01-401-196	Group Benefits	Expense
01-401-210	Office Supplies	Expense
01-401-231	Motor Fuel	Expense
01-401-261	Minor Equipment	Expense
01-401-310	Professional Services	Expense
01-401-319	Other Services & Fees	Expense

Warrington Township
2016 Chart of Accounts

Account	Description	Account Type
01-401-321	Telephone	Expense
01-401-325	Postage	Expense
01-401-341	Advertising	Expense
01-401-342	Printing	Expense
01-401-374	Maint & Repair - Mach & Equip	Expense
01-401-375	Maint & Repair - Automobile	Expense
01-401-376	Maint. & Repair - Furniture	Expense
01-401-420	Dues & Subscriptions	Expense
01-401-451	Contracted Maintenance Service	Expense
01-401-460	Seminars, Conferences & Meetin	Expense
01-401-900	Capital Assessment	Expense
01-402-110	Salary & Wages	Expense
01-402-112	Salary & Wages - Staff	Expense
01-402-180	Overtime	Expense
01-402-196	Group Benefits	Expense
01-402-210	Office Supplies	Expense
01-402-261	Minor Equipment	Expense
01-402-310	Professional Services	Expense
01-402-311	Audit & Accounting Services	Expense
01-402-319	Other Services & Fees	Expense
01-402-321	Telephone	Expense
01-402-325	Postage	Expense
01-402-331	Travel - Mileage & Fuel	Expense
01-402-341	Advertising	Expense
01-402-342	Printing	Expense
01-402-420	Dues & Subscriptions	Expense
01-402-430	Real Estate Taxes	Expense
01-402-460	Seminars, Conferences & Meetin	Expense
01-403-110-100	Salary & Wages - G/F	Expense
01-403-110-200	Salary & Wages - P&R	Expense
01-403-110-300	Salary & Wages - Refuse	Expense
01-403-110-400	Salary & Wages - Rd Machines	Expense
01-403-196	Group Benefits	Expense
01-403-210	Office Supplies	Expense
01-403-325	Postage	Expense
01-403-342	Printing	Expense
01-403-460	Seminars, Conferences & Meetin	Expense
01-406-110	Salary & Wages - Supervisor	Expense
01-406-112	Salary & Wages -- Staff	Expense
01-406-115	Salary & Wages -- Temporary	Expense
01-406-180	Overtime	Expense

Warrington Township
2016 Chart of Accounts

Account	Description	Account Type
01-406-196	Group Benefits	Expense
01-406-210	Office Supplies	Expense
01-406-261	Minor Mach- & Equip-	Expense
01-406-310	Professional Services	Expense
01-406-313	Township Engineer	Expense
01-406-314-100	Professional Services-Legal	Expense
01-406-314-200	Township Solicitor	Expense
01-406-314-300	Labor Counsel Services	Expense
01-406-314-400	Special Legal Services	Expense
01-406-314-500	Litigation & Arbitration	Expense
01-406-319	Other Services & Fees	Expense
01-406-321	Telephone	Expense
01-406-325	Postage	Expense
01-406-341	Advertising	Expense
01-406-342	Printing	Expense
01-406-375	Maint & Repair - Vehicles	Expense
01-406-384	Mach-&Equip-Rental	Expense
01-406-410	Judgements & Damages	Expense
01-406-420	Dues & Subscriptions	Expense
01-406-450	Contracted Service	Expense
01-406-457	Doc-Mgmt-License & Support	Expense
01-406-460	Seminars, Conferences & Meetin	Expense
01-406-491	General Operating Expenses	Expense
01-406-499	Non Uniform Performance Raises	Expense
01-406-740	Cap Purchases - Mach & Equip	Expense
01-406-900	Capital Assessment	Expense
01-409-210	Office Supplies	Expense
01-409-226	Repair & Maint Supplies	Expense
01-409-241	General Operating Supplies	Expense
01-409-251	Vehicle Maintenance Supplies	Expense
01-409-261	Minor Equipment	Expense
01-409-310	Professional Services	Expense
01-409-321	Telephone	Expense
01-409-360	Utilities	Expense
01-409-373	Building Maint & Repairs	Expense
01-409-384	Mach- & Equip-Rental	Expense
01-409-450	Contracted Services	Expense
01-409-451	Contracted Maintenance Service	Expense
01-409-452	GIS Maint / Munilogic	Expense
01-409-453	PA One Call	Expense
01-409-800	Install to W/S Capital	Expense

Warrington Township
2016 Chart of Accounts

Account	Description	Account Type
01-410-110	Salary & Wages - Non-Bargain	Expense
01-410-112	Salary & Wages - Staff	Expense
01-410-113	Salary & Wages - Bargaining	Expense
01-410-115	Salary & Wages - Part Time	Expense
01-410-117	Salary & Wages - Auxillary Pol	Expense
01-410-118	Salary & Wages - Crossing Guar	Expense
01-410-160-060	Pension Interest Expense	Expense
01-410-172	Holiday Pay	Expense
01-410-179	Longevity	Expense
01-410-180	Overtime	Expense
01-410-184	Kelly Time	Expense
01-410-185	Vacation Buy Back	Expense
01-410-187	Health Premium Buy -Back	Expense
01-410-196	Group Benefits	Expense
01-410-210	Office Supplies	Expense
01-410-231	Motor Fuel	Expense
01-410-238	Uniforms	Expense
01-410-241	General Operating Supplies	Expense
01-410-251	Vehicle Maintenance Supplies	Expense
01-410-261	Minor Equipment	Expense
01-410-310	Professional Services	Expense
01-410-321	Telephone	Expense
01-410-325	Postage	Expense
01-410-341	Advertising	Expense
01-410-342	Printing	Expense
01-410-374	Repairs & Maintenance	Expense
01-410-375	Vehicle Maintenance	Expense
01-410-384	Equipment Leases	Expense
01-410-420	Dues & Subscriptions	Expense
01-410-440	Uniform Cleaning Service	Expense
01-410-450	Contracted Services	Expense
01-410-460	Seminars, Conferences & Meetin	Expense
01-410-491	General Expenses	Expense
01-410-740	Capital Purch - Mach. & Equip	Expense
01-410-900	Capital Assessment	Expense
01-411-110	Salary & Wages - Professional	Expense
01-411-110-200		Expense
01-411-110-300		Expense
01-411-112	Salary & Wages - Staff	Expense
01-411-115	Salary & Wages - PT/temp	Expense
01-411-180	Overtime	Expense

Warrington Township
2016 Chart of Accounts

Account	Description	Account Type
01-411-180-200		Expense
01-411-196	Group Benefits	Expense
01-411-196-100	Group Benefits	Expense
01-411-196-200	Group Benefits	Expense
01-411-210	Office Supplies	Expense
01-411-210-100	Office Supplies	Expense
01-411-210-200	Office Supplies	Expense
01-411-231	Motor Fuels	Expense
01-411-231-100	Motor Fuel	Expense
01-411-238	Uniforms	Expense
01-411-241	General Operating Supplies	Expense
01-411-242	Fire Prevention Supplies	Expense
01-411-251	Vehicle Maintenance Supplies	Expense
01-411-261	Minor Equipment	Expense
01-411-310	Professional Services	Expense
01-411-321	Telephone	Expense
01-411-325	Postage	Expense
01-411-341	Advertising	Expense
01-411-342	Printing	Expense
01-411-360	Utilities	Expense
01-411-375	Vehicle Maintenance	Expense
01-411-384	Equipment Rental & Lease	Expense
01-411-420	Dues & Subscriptions	Expense
01-411-450	Contracted Services	Expense
01-411-460	Seminars, Conferences & Meetin	Expense
01-411-470	Public Education	Expense
01-411-480	Safety Committee	Expense
01-411-491	General Expenses	Expense
01-411-531	Firemen'S Relief Assoc	Expense
01-411-740	Capital Purchases - Mach & Equ	Expense
01-411-740-100	Cap - 2015 Pierce Fire Truck	Expense
01-411-760	Cap Purchases - Furniture	Expense
01-411-900	Capital Assessment	Expense
01-412-110	Salaries & Wages	Expense
01-412-180	Overtime	Expense
01-412-196	Group Benefits	Expense
01-412-210	Office Supplies	Expense
01-412-231	Motor Fuel	Expense
01-412-238	Uniforms	Expense
01-412-241	General Operating Supplies	Expense
01-412-261	Minor Equipment	Expense

Warrington Township

2016 Chart of Accounts

Account	Description	Account Type
01-412-310	Professional Services	Expense
01-412-321	Telephone	Expense
01-412-325	Postage	Expense
01-412-341	Advertising	Expense
01-412-342	Printing	Expense
01-412-360	Utilities	Expense
01-412-375	Maint & Repair - Vehicles	Expense
01-412-384	Equipment Rental & Lease	Expense
01-412-420	Dues & Subscriptions	Expense
01-412-450	Contracted Services	Expense
01-412-460	Seminars, Conf, & Meetings	Expense
01-412-491	General Expenses	Expense
01-412-510	Incentive Program	Expense
01-412-530	Payments to Ambulance Company	Expense
01-412-740	Cap Purchases - Mach & Equip	Expense
01-412-900	Capital Assessment	Expense
01-413-110	Salaries & Wages	Expense
01-413-196	Group Benefits	Expense
01-413-210	Office Supplies	Expense
01-413-231	Motor Fuel	Expense
01-413-238	Uniforms	Expense
01-413-241	General Operating Supplies	Expense
01-413-261	Minor Equipment	Expense
01-413-310	Professional Services	Expense
01-413-321	Telephone	Expense
01-413-325	Postage	Expense
01-413-341	Advertising	Expense
01-413-342	Printing	Expense
01-413-354	Fire Co - Volunteer Wrkr' Comp	Expense
01-413-360	Utilities	Expense
01-413-375	Maint & Repair - Vehicles	Expense
01-413-384	Equipment Rental & Lease	Expense
01-413-420	Dues & Subscriptions	Expense
01-413-450	Contracted Services	Expense
01-413-460	Seminars, Conf, & Meetings	Expense
01-413-491	General Expenses	Expense
01-413-510	Incentive Program	Expense
01-413-530	Payment For Operations	Expense
01-413-740	Cap Purchases - Mach & Equip	Expense
01-413-900	Capital Assessment	Expense
01-414-110	Salary & Wages - Supervisor	Expense

Warrington Township
2016 Chart of Accounts

Account	Description	Account Type
01-414-112	Salary & Wages - Staff	Expense
01-414-180	Overtime	Expense
01-414-196	Group Benefits	Expense
01-414-210	Office Supplies	Expense
01-414-231	Motor Fuels	Expense
01-414-238	Uniforms	Expense
01-414-241	General Operating Supplies	Expense
01-414-251	Vehicle Maintenance Supplies	Expense
01-414-261	Minor Equipment	Expense
01-414-310	Professional Services	Expense
01-414-314	Legal Services	Expense
01-414-321	Telephone	Expense
01-414-325	Postage	Expense
01-414-331	Travel Reimbursement	Expense
01-414-341	Advertising	Expense
01-414-342	Printing	Expense
01-414-375	Vehicle Maintenance	Expense
01-414-384	Equipment Rental & Lease	Expense
01-414-420	Dues & Subscriptions	Expense
01-414-450	Contracted Services	Expense
01-414-460	Seminars, Conferences & Meetin	Expense
01-414-491	General Expenses	Expense
01-414-900	Capital Assessment	Expense
01-427-241	General Operating Supplies (Re	Expense
01-427-310	Professional Services	Expense
01-427-325	Postage	Expense
01-427-345	Educational Programs	Expense
01-427-450	Contracted Services	Expense
01-428-112	Salary & Wages - Staff	Expense
01-428-196	EAC Group Benefits	Expense
01-428-450	Contracted Services	Expense
01-428-491	EAC - Activities	Expense
01-430-110	Salary & Wages - Supervisory	Expense
01-430-112	Salary & Wages - Staff	Expense
01-430-115	Salary & Wages - Temp/PT	Expense
01-430-180	Overtime	Expense
01-430-196	Group Benefits	Expense
01-430-210	Office Supplies	Expense
01-430-231	Motor Fuels	Expense
01-430-238	Uniforms	Expense
01-430-241	General Operating Supplies	Expense

Warrington Township
2016 Chart of Accounts

Account	Description	Account Type
01-430-245	Highway Supplies	Expense
01-430-246	Bulk Salt	Expense
01-430-251	Vehicle Maintenance Supplies	Expense
01-430-253	Repair & Maint Supplies Bldgs	Expense
01-430-254	Heavy Equip Maintenance	Expense
01-430-261	Minor Equipment (Up to 4,000)	Expense
01-430-267	Minor Computer Hardware And So	Expense
01-430-310	Professional Services	Expense
01-430-315	Drug Testing	Expense
01-430-319	Other Services and Fees	Expense
01-430-321	Telephone	Expense
01-430-325	Postage	Expense
01-430-341	Advertising	Expense
01-430-342	Printing	Expense
01-430-360	Utilities	Expense
01-430-370		Expense
01-430-371	Repairs & Maintenance-Land (Tr	Expense
01-430-371-100	Land & Land Improvements	Expense
01-430-371-200	Veterans Monument	Expense
01-430-372-100	Storm Sewer Pipe Maintenance	Expense
01-430-372-200	Storm Sewer Inlets	Expense
01-430-372-300	Road Maintenance	Expense
01-430-372-400	Street Light Maintenance	Expense
01-430-372-500	Traffic Signal Maint-	Expense
01-430-374	Maintenance And Repairs - M&E	Expense
01-430-375	Vehicle Maintenance & Repair	Expense
01-430-384	Equipment Rentals	Expense
01-430-420	Dues & Subscriptions	Expense
01-430-450	Contracted Services	Expense
01-430-454	State Fees	Expense
01-430-460	Seminars, Conferences & Meetin	Expense
01-430-491	General Expenses	Expense
01-430-710	Neshaminy Gardens Storm Water	Expense
01-430-710-001	Cap Purchases - Land & Imprvmt	Expense
01-430-710-002	Cap Purchases - Land & Imprvmt	Expense
01-430-710-003	Cap Purchases - Land & Imprvmt	Expense
01-430-710-100	Lower Nike - Hockey Rink Rehab	Expense
01-430-710-150	Reloc Phila Ave Tot Lot	Expense
01-430-710-160	Cap SC Pool replastering	Expense
01-430-710-200	Trails Improv - Cty Open Sp	Expense
01-430-710-250	Batt Backup - ARLE Grant	Expense

Warrington Township

2016 Chart of Accounts

Account	Description	Account Type
01-430-710-300	Adapt Traff Sig- ARLE Grant	Expense
01-430-710-350	Palomino Tennis Cts USTA Grant	Expense
01-430-710-360	Capital-Lighting Barness Field	Expense
01-430-740	Cap Purchase M&E (Over 10,000)	Expense
01-430-750	Minor Equipment (btw 4 & 7,000	Expense
01-430-760	Cap Purchases - Furniture	Expense
01-430-900	Capital Assessment	Expense
01-451-110	Salary & Wages - Supervisory	Expense
01-451-112	Salary & Wages - Staff	Expense
01-451-115	Salary & Wages - Temporary	Expense
01-451-196	Group Benefits	Expense
01-451-210	Office Supplies	Expense
01-451-310	Professional Services	Expense
01-451-321	Telephone	Expense
01-451-325	Postage	Expense
01-451-341	Advertising	Expense
01-451-342	Printing	Expense
01-451-384	Equipment Leases	Expense
01-451-420	Dues & Subscriptions	Expense
01-451-450	Contracted Services	Expense
01-451-460	Seminars, Conferences & Meetin	Expense
01-451-760	Furniture & Fixtures	Expense
01-452-110	Salary & Wages -	Expense
01-452-196	Group Benefits	Expense
01-452-210	Office Supplies	Expense
01-452-241	General Operating Supplies	Expense
01-452-261	Minor Equipment	Expense
01-452-321	Telephone	Expense
01-452-325	Postage	Expense
01-452-341	Advertising	Expense
01-452-342	Printing	Expense
01-452-371	Maintenance &repair	Expense
01-452-420	Dues & Subscriptions	Expense
01-452-450	Contracted Services	Expense
01-452-460	Seminars, Conferences & Meetin	Expense
01-452-491	General Expense	Expense
01-452-901	Recreation - Discount Ticket	Expense
01-452-902	Recreation - Earth Day	Expense
01-452-903	Recreation - Easter Egg Hunt	Expense
01-452-904	Recreation Equestrian	Expense
01-452-905	Recreation - Harvest Fest	Expense

Warrington Township
2016 Chart of Accounts

Account	Description	Account Type
01-452-906	Recreation - Memorial Day	Expense
01-452-907	Recreation - Program Activitie	Expense
01-452-908	Recreation - Misc- Recreation	Expense
01-452-909	Recreation - Santa Breakfast/L	Expense
01-452-910	Recreation - Bike & Hike	Expense
01-452-912	Recreation - Summer Concert Se	Expense
01-452-913	Recreation - Volunteer Appreci	Expense
01-452-914	Recreation - Warrington Day	Expense
01-452-915	Discount Movie Tickets	Expense
01-454-110	Salary & Wages - Supervisory	Expense
01-454-112	Salary & Wages - Staff	Expense
01-454-115	Salary & Wages - Temporary	Expense
01-454-180	Overtime	Expense
01-454-196	Group Benefits	Expense
01-454-231	Motor Fuels	Expense
01-454-238	Uniforms	Expense
01-454-241	General Operating Supplies	Expense
01-454-251	Automobile Maint Supplies	Expense
01-454-253	Repair & Maint- Supplies - Bui	Expense
01-454-254	Rep-& Maint-Supplies - Mach &	Expense
01-454-261	Minor Equipment	Expense
01-454-284	Machinery & Equip- Rental	Expense
01-454-310	Professional Services	Expense
01-454-321	Telephone	Expense
01-454-360	Utilities	Expense
01-454-371	Land Maintenance & Repair	Expense
01-454-371-100	Land and Land Improvements	Expense
01-454-374	Maint & Repair - Mach & Equip	Expense
01-454-375	Vehicle Maintenance	Expense
01-454-376	Vehicle Maintenance	Expense
01-454-384	Equipment Rental & Lease	Expense
01-454-420	Dues & Subscriptions	Expense
01-454-450	Contracted Services	Expense
01-454-710	Capital Purchases - Trail Proj	Expense
01-454-740	Capital Purchases - Tot Lot Im	Expense
01-455-110	Salary & Wages - Supervisory	Expense
01-455-112	Salary & Wages - Staff	Expense
01-455-196	Group Benefits	Expense
01-455-210	Office Supplies	Expense
01-455-241	General Operating Supplies	Expense
01-455-261	Minor Equipment	Expense

Warrington Township
2016 Chart of Accounts

Account	Description	Account Type
01-455-310	Professional Services	Expense
01-455-321	Telephone	Expense
01-455-325	Postage	Expense
01-455-341	Advertising	Expense
01-455-342	Printing	Expense
01-455-350	Property & Casualty Insurance	Expense
01-455-360	Utilities	Expense
01-455-374	Maintenance And Repairs	Expense
01-455-384	Equipment Leases	Expense
01-455-420	Dues & Subscriptions	Expense
01-455-450	Contracted Services	Expense
01-455-454	State Fees	Expense
01-455-460	Seminars, Conferences & Meetin	Expense
01-455-740	Cap Purchases - Mach & Equip	Expense
01-455-957	Program Activities	Expense
01-475-100	Lease Escrow Fees	Expense
01-475-200	Bond Fees	Expense
01-486-100	Property & Casualty Insurance	Expense
01-487-190	Pension Interest Expense	Expense
01-487-197	Police Pension MMO	Expense
01-487-198	Non-Uniform Pension	Expense
01-487-199	Non Unif Pension-Defined contb	Expense
01-492-008	Transfer To - Water & Sewer	Expense
01-492-021	Transfer To Debt Service Fund	Expense
01-492-035	Transfer to Liquid Fuels	Expense
01-492-038	Transfer To Internal Service F	Expense
06-100-000	Cash - WS capital	Asset
06-130-008	Due From WS	Asset
06-162-000	CIP Sewer	Asset
06-200-200	Accounts Payable WS Cap	Liability
06-230-008	Due To WS	Liability
06-279-000	Fund Balance	Liability
06-279-100	Rev Control	Liability
06-279-200	Expense Control	Liability
06-364-200	Sewer Project Assesment Fees	Revenue
06-364-210	Sewer Tapping Fees	Revenue
06-378-200	Water Project Assesment Fees	Revenue
06-378-210	Water Tapping Fees	Revenue
06-406-740	Capital - Equipment	Expense
06-406-750	Capital - Vehicles	Expense
06-429-536	Horsham Tapping Fees - Sewer	Expense

Warrington Township
2016 Chart of Accounts

Account	Description	Account Type
06-429-720-002	Capital - County Line Sewer	Expense
06-429-720-003	Capital - Pump Sta Upgrades	Expense
06-429-720-004	Capital - Sewer Sys Improves	Expense
06-429-720-005	Capital - Bristol Rd Sewer	Expense
06-429-720-007	Capital - Street/Brinkworth	Expense
06-429-720-008	Capital - BG Force Main	Expense
06-429-720-009	Capital - Shetland Rehab	Expense
06-429-720-010	Capital - Bristol/Cooper Sewer	Expense
06-429-720-011	Capital - Anna/Honora W&S	Expense
06-429-720-012	Capital - Tradesville Driveway	Expense
06-448-720-001	Capital - W Sys Imprv/Dist	Expense
06-448-720-002	Capital - Oak Ave	Expense
06-448-720-003	Capital - Penn Valley Pump	Expense
06-448-720-004	Capital - Pickertown Rd Water	Expense
06-448-720-005	Capital - Street Rd	Expense
06-449-536	Horsham Tapping Fees - Water	Expense
06-449-720-001	Capital - W Sys Improv Treat	Expense
06-449-720-002	Capital - Penn Valley Pump	Expense
06-449-720-003	Capital - Pickertown Rd	Expense
08-100-000	Cash -Fulton Checking	Asset
08-100-200	Fulton - Savings	Asset
08-100-600	HFS	Asset
08-103-000	Fulton - CRIM	Asset
08-106-000	Cash - Citizens Bank	Asset
08-107-000	Cash - Beneficial Bank	Asset
08-107-100	Cash - Beneficial Bank	Asset
08-108-100	Cash - Susquehanna Bank	Asset
08-109-002	Cash - PLGIT - Bond Proceeds	Asset
08-109-004	Cash - PLGIT - Credit Card A/C	Asset
08-110-000	Cash - Petty Cash	Asset
08-126-000	Accrued interest income	Asset
08-130-001	Due From General Fund	Asset
08-130-006	Due from WS capital	Asset
08-130-009	Due From WS Bond	Asset
08-130-038	Due From Internal Service Fund	Asset
08-143-000	Reserve Capacity	Asset
08-145-000	Accounts Rec - Customers	Asset
08-145-001	A/R ST Installment Accounts	Asset
08-145-002	A/R LT Installment Accounts	Asset
08-145-003	Accounts Rec - Installments	Asset
08-145-900	Miscellaneous Receivables	Asset

Warrington Township
2016 Chart of Accounts

Account	Description	Account Type
08-147-000	Unbilled Usage	Asset
08-155-000	Prepaid Expense	Asset
08-157-006	Bond Fees	Asset
08-157-008	Bond Issuance Costs	Asset
08-161-000	Land	Asset
08-162-100	Infrastructure - Collection	Asset
08-162-200	Infrastructure - Distribution	Asset
08-162-300	Infrastructure - Water Supply	Asset
08-163-000	Buildings & Bldg Improvements	Asset
08-164-000	Machinery & Equipment	Asset
08-165-000	Vehicles	Asset
08-166-000	Furniture & Fixtures	Asset
08-167-000	Computers & Software	Asset
08-170-000	Construction in Progress	Asset
08-180-000	Depreciation	Asset
08-190-000	Suspense Account	Asset
08-200-200	Accounts Payable	Liability
08-200-300	Accrued Payables	Liability
08-200-500	Accrued Payroll	Liability
08-210-100	Accrued Payroll	Liability
08-210-200	Accrued Vacation	Liability
08-215-007	Withholding - AFLAC	Liability
08-215-008	Withholding - Misc PR Deduct	Liability
08-230-001	Due To General Fund	Liability
08-230-006	Due to WS Capital	Liability
08-230-009	Due to WS Bond	Liability
08-230-038	Due to Internal Service Fund	Liability
08-245-000	Accrued Interest Payable	Liability
08-250-000	Unapplied Payment	Liability
08-255-001	2004 GO Bond Payable	Liability
08-255-002	2004 GO Bond Premium Costs	Liability
08-255-003	Deferred Loss on Defeasance	Liability
08-255-004	2014 Bond Payable	Liability
08-255-005	2014 Bond Premium	Liability
08-279-000	Fund Balance	Liability
08-279-100	Revenue Control	Liability
08-279-200	Expense Control	Liability
08-341-100	Interest Earnings	Revenue
08-341-102	Interest Earnings -- Savings	Revenue
08-341-104	interest earnings-installments	Revenue
08-341-105	Dividends - Investments	Revenue

Warrington Township

2016 Chart of Accounts

Account	Description	Account Type
08-341-200	Gain/ Loss on Invst - Realized	Revenue
08-341-201	Gain/Loss on Invst-Unreal	Revenue
08-351-120	Federal Grants - FEMA	Revenue
08-354-410	State Grant-Sewer Operations	Revenue
08-364-101	Sewer Sales - Residential	Revenue
08-364-102	Sewer Sales - Unmetered	Revenue
08-364-103	Sewer Sales - Commercial	Revenue
08-364-104	Sewer Sales - Industrial	Revenue
08-364-105	Sewer Sales - Schools	Revenue
08-364-106	Sewer Sales - Faith Based	Revenue
08-364-107	Sewer Sales - Public	Revenue
08-364-108	Sewer Sales - Seasonal	Revenue
08-364-112	Sewer Sales - Base Rate	Revenue
08-364-141	Late Penalties - Sewer	Revenue
08-364-200	Sewer Project Assesment Fees	Revenue
08-364-210	Sewer Tap-in Fees	Revenue
08-364-320	Sewer Inspection Fees	Revenue
08-364-900	Billing adjustments	Revenue
08-378-101	Water Sales - Residential	Revenue
08-378-103	Water Sales - Commercial	Revenue
08-378-104	Water Sales - Industrial	Revenue
08-378-105	Water Sales - Schools	Revenue
08-378-106	Water Sales - Faith Based	Revenue
08-378-107	Water Sales - Public	Revenue
08-378-108	Water Sales - Seasonal	Revenue
08-378-109	Water Sales - Construction	Revenue
08-378-112	Water Sales - Base Rate	Revenue
08-378-141	Penalties - Water	Revenue
08-378-190	Meter Sale & Replacement	Revenue
08-378-200	Water Project Assesment Fees	Revenue
08-378-210	Water Tap-in Fees	Revenue
08-378-320	Water Inspection Fees	Revenue
08-378-387	Contributed Capital	Revenue
08-378-900	Billing adjustments	Revenue
08-380-100	Miscellaneous Revenue	Revenue
08-380-101	Insurance Claim Reimbursement	Revenue
08-383-100	Certification Fees	Revenue
08-383-120	Hydrant Assessment Fee	Revenue
08-383-200	Lien Charges/NSF fees	Revenue
08-383-300	Water & Sewer Specifications	Revenue
08-383-400	Plumbing Fees	Revenue

Warrington Township
2016 Chart of Accounts

Account	Description	Account Type
08-383-500	Capital Assesment W&S Fac	Revenue
08-392-001	Transfer from General Fund	Revenue
08-392-019	Transfer from W/S Capital	Revenue
08-393-102	Refunding Bond Issued	Revenue
08-393-103	Bond Premium	Revenue
08-393-104	Refunded Bond escrow fees	Revenue
08-395-100	Refund - Prior Year Expenditur	Revenue
08-395-200	Refund Prior year revenues	Revenue
08-406-112	Salary & Wages - Staff	Expense
08-406-180	Overtime	Expense
08-406-196	Group Benefits	Expense
08-406-197	Non-Uniform Pension	Expense
08-406-210	Office Supplies	Expense
08-406-238	Uniforms	Expense
08-406-241	General Operating Supplies	Expense
08-406-242	Safety Supplies	Expense
08-406-248	Water Conservation Materials	Expense
08-406-261	Minor Equipment	Expense
08-406-267	Computer Supplies/Software	Expense
08-406-310	Professional Services	Expense
08-406-311	Accounting & Auditing Services	Expense
08-406-313	Engineering Services	Expense
08-406-313-200	Engineering - Willow Grove -AF	Expense
08-406-314-100	Legal Services - General	Expense
08-406-314-200	Legal-WillowGrove-AF	Expense
08-406-314-400	Legal Services - TMDL Nesh Cr	Expense
08-406-318	Lien Fees	Expense
08-406-319	Other Services & Fees	Expense
08-406-325	Postage	Expense
08-406-341	Advertising	Expense
08-406-342	Printing	Expense
08-406-344	Consumer Confidence Reports	Expense
08-406-374	Maint & Repair - Mach & Equip	Expense
08-406-376	Maint & Repair - Furniture	Expense
08-406-377	Maint & Repair - Computers	Expense
08-406-383	Office Rental & Lease	Expense
08-406-384	Equipment Rental & Lease	Expense
08-406-420	Dues & Subscriptions	Expense
08-406-450	Contracted Services	Expense
08-406-452	GIS Maint / Munilogic	Expense
08-406-453	PA One Call	Expense

Warrington Township
2016 Chart of Accounts

Account	Description	Account Type
08-406-454	State Fees	Expense
08-406-460	Seminars, Conferences&Meetings	Expense
08-406-499	Non Uniform Performance Raises	Expense
08-406-740	Cap Purchases - Mach & Equip	Expense
08-406-750	Cap Purchase - Vehicles	Expense
08-409-231	Motor Fuels	Expense
08-409-236	Building Supplies	Expense
08-409-238	Uniforms	Expense
08-409-241	General Operating Supplies	Expense
08-409-242	Security Materials	Expense
08-409-261	Minor Equipment	Expense
08-409-310	Professional Services	Expense
08-409-317	Fencing Services	Expense
08-409-321-001	Telephone -- Administration	Expense
08-409-321-002	Telephone -- Tradesville	Expense
08-409-321-003	Wireless Telephone	Expense
08-409-321-004	Telephone - Pump Stations	Expense
08-409-365	Trash Removal	Expense
08-409-371	Mainteneance & Repair - Land	Expense
08-409-373	Mainteneance & Repair - Buildi	Expense
08-409-373-009	Maint & Repair - Twp Roof	Expense
08-409-374	Mainteneance & Repair - M & E	Expense
08-409-375	Mainteneance & Repair - Vehicl	Expense
08-409-383	Office Rental	Expense
08-411-110	Salary & Wages -	Expense
08-411-196	Group Benefits	Expense
08-411-221	Operating Supplies	Expense
08-411-253	General Repairs	Expense
08-411-310	Professional Services	Expense
08-411-372	Fire Hydrant Maintenance	Expense
08-429-112	Salary & Wages - Staff	Expense
08-429-180	Overtime	Expense
08-429-196	Group Benefits	Expense
08-429-222	Lab Chemicals	Expense
08-429-225	Lab Supplies	Expense
08-429-241	General Operating Supplies	Expense
08-429-253	Materials	Expense
08-429-316	Lab Expense	Expense
08-429-360	Utilities	Expense
08-429-365	Sludge Removal/Treatment	Expense
08-429-372	Mainteneance & Repair - Infrass	Expense

Warrington Township
2016 Chart of Accounts

Account	Description	Account Type
08-429-374	Mainteneance & Repair - M & E	Expense
08-429-420	Dues & Subscriptions	Expense
08-429-450	Miscellaneous Contracted Servi	Expense
08-429-455	Outside Lab Services	Expense
08-429-460	Seminars, Conferences & Meetin	Expense
08-429-530	Warminster Township Authority	Expense
08-429-531	Warminster Twp Authority Maint	Expense
08-429-532	Chalfont/New Britain Authority	Expense
08-429-533	Montgomery Twp MSA/Tap Fees	Expense
08-429-534	Horsham Water and Sewer Author	Expense
08-429-535	Montgomery Township Tap Fee	Expense
08-429-613	Cap Eng - Tradesville Plant	Expense
08-429-614	Cap Eng - Sewer System Improv	Expense
08-429-720	Cap Purchases - Infrastructure	Expense
08-429-720-001	Capital - Palomino Sewer Rehab	Expense
08-429-720-002	Capital - County Line Sewer	Expense
08-429-720-003	Capital - Pump Station Upgrade	Expense
08-429-720-004	Capital - Sewer Sys Imp	Expense
08-429-720-005	Capital - Bristol Rd .Sewer	Expense
08-429-720-006	Capital - Valley Rd. Upgrade	Expense
08-429-720-007	Capital - Street/Brinkworth	Expense
08-429-720-008	Capital - BG Force Main	Expense
08-429-720-009	Capital - Shetland Rehab	Expense
08-429-720-010	Capital - Bristol/Cooper Sewer	Expense
08-429-720-011	Capital - Honora/Anna Sewer	Expense
08-429-740	Capital - Tradesville Process	Expense
08-447-221	Meters (Residential)	Expense
08-447-222	Meter (Commerical/Industrial)	Expense
08-447-223	Radio Read Upgrades	Expense
08-447-224	BackFlow Preventors	Expense
08-447-740	Cap Purchases - Mach & Equip	Expense
08-448-112	Salary & Wages - Staff	Expense
08-448-180	Overtime	Expense
08-448-196	Group Benefits	Expense
08-448-241	General Operating Supplies	Expense
08-448-253	General Repair Supplies	Expense
08-448-316	New Water Lab testing	Expense
08-448-372	Repairs & Maint - Infrastruct	Expense
08-448-374	Equipment Repairs	Expense
08-448-384	Machinery & Equipment Rentals	Expense
08-448-410	PFOS Contamination	Expense

Warrington Township
2016 Chart of Accounts

Account	Description	Account Type
08-448-420	Dues & Subscriptions	Expense
08-448-450	Contracted Services	Expense
08-448-460	Seminars, Conferences & Meetin	Expense
08-448-613	Cap Eng - Tank Repaint Bid Prj	Expense
08-448-720-001	Capital-W Sys Imp/Distrib	Expense
08-448-720-002	Cap Purchases - Oak Ave W Ext	Expense
08-449-112	Salary & Wages - Staff	Expense
08-449-180	Overtime	Expense
08-449-196	Group Benefits	Expense
08-449-221	General Operating Supplies	Expense
08-449-241	General Operating Supplies	Expense
08-449-253	Materials	Expense
08-449-316	Water Lab Expense	Expense
08-449-360	Utilites - Wells	Expense
08-449-372	Generator Maintenance	Expense
08-449-374	Equipment Repairs	Expense
08-449-420	Dues, Subscriptions & Membersh	Expense
08-449-450	Contracted Services	Expense
08-449-460	Seminars, Conferences & Meetin	Expense
08-449-531	Horsham Township Water & Sewer	Expense
08-449-532	North Wales Water Authority	Expense
08-449-533	NWWA Capacity Fee	Expense
08-449-613	Cap Eng - Water Sys Improvemnt	Expense
08-449-720-001	Capital - W Sys Imp Treat	Expense
08-449-720-002	Capital - Penn Valley Pump	Expense
08-449-720-003	Capital - Pickertown Rd.	Expense
08-449-720-011	Capital - Honora/Anna Water	Expense
08-471-100	Series 19xx G.O. Bond - Princ	Expense
08-471-200	Series 1999 G.O. Bond - Princ	Expense
08-471-250	2014 Bond - WS Principal	Expense
08-471-300	GO Bond - Principal 2014	Expense
08-472-100	Series 19xx G.O. Bond - Inter	Expense
08-472-200	Series 1999 G.O. Bond - Inter	Expense
08-472-250	2014 Bond - WS int	Expense
08-472-300	Interest Exp - 2014 Series	Expense
08-475-100	Bond Administration Fee	Expense
08-486-100	Property & Causalty Insurance	Expense
08-486-200	PennDOT Maintenance Bond	Expense
08-486-900	Insurance reimbursements	Expense
08-489-800	Depreciation Expense	Expense
08-489-900	Amortization Expense	Expense

Warrington Township
2016 Chart of Accounts

Account	Description	Account Type
08-491-200	Amoritization Expense	Expense
08-492-001	Transfer to General Fund	Expense
08-492-019	Interfund Transfers - Capital	Expense
08-492-038	Transfer to Internal Services	Expense
08-493-100	Bond Issuance Costs	Expense
09-100-000	Cash - WS Bond	Asset
09-106-000	W/S 2014 Bond Fund - MM	Asset
09-109-000	W/S 2014 Bond - CD PLGIT	Asset
09-109-100	2014 WS Bond CD Fulton	Asset
09-126-000	Accrued Int Income Bond	Asset
09-126-100	Accrued Int Income Bond -PLGIT	Asset
09-130-001	Due to GF	Asset
09-130-008	Due From WS	Asset
09-200-000	Accounts Payable	Liability
09-230-001	Due from GF	Liability
09-230-008	Due to WS	Liability
09-255-001	2014 Bond Payable	Liability
09-255-002	2014 Bond Premium	Liability
09-279-000	Bond balance	Liability
09-279-100	Revenue Control	Liability
09-279-200	Expense Control	Liability
09-279-300	Fund Balance	Liability
09-341-000	Interest Earnings	Revenue
09-341-100	Interest earned - bond PLGIT	Revenue
09-341-200	Interest Earned Fulton CD	Revenue
09-393-100	Proceeds from 2014 bond sales	Revenue
09-393-101	Bond Issuance Proceeds	Revenue
09-393-103	Bond Premium	Revenue
09-406-319	Other Services & Fees	Expense
09-429-720-001	Capital - Palomino Sewer Rehab	Expense
09-429-720-002	Capital - Valley Rd Upgrade	Expense
09-429-720-003	Capital - Tradesville Process	Expense
09-448-720-001	Capital - Tank Repainting	Expense
09-449-720-001	Capital - NWWA capacity fee	Expense
09-491-200	Amoritization Expense	Expense
09-493-100	Bond issuance Costs	Expense
14-106-000	Cash -	Asset
14-130-001	Due From GF	Asset
14-200-200	Accounts Payable	Liability
14-230-001	Due To General Fund	Liability
14-279-000	Fund Balance	Liability

Warrington Township
2016 Chart of Accounts

Account	Description	Account Type
14-279-100	Revenue Control	Liability
14-279-200	Expense Control	Liability
14-341-000	Interest Earned	Revenue
14-393-101	Proceeds from Sale of Bonds	Revenue
14-393-103	Bond Premium	Revenue
14-409-610	PW Office building Retrofit	Expense
14-430-610-001	Road Resurfacing (4 Miles)	Expense
14-430-610-002	Road Repair-Palomino (1Mile)	Expense
14-430-610-003	Storm Drain Rehab - Warr Vill	Expense
14-430-610-004	Valley Rd Culvert	Expense
14-430-610-005	Truman Ct inlet/End wall	Expense
14-430-610-006	Inlet Repl - Grnswd S	Expense
14-430-610-007	Storm Drain Rehab-Gabion Rpr	Expense
14-455-610-001	Swim Club Tennis/BB Ct Repl	Expense
14-493-100	Bond Issuance Costs	Expense
15-100-000	Cash - Huntingdon Valley Bank	Asset
15-130-001	Due from General Fund	Asset
15-200-200	Accounts Payable	Liability
15-230-001	Due to General Fund	Liability
15-279-000	Fund Balance	Liability
15-279-100	Revenue Control	Liability
15-279-200	Expense Control	Liability
15-341-100	Interest Earnings	Revenue
15-393-100	Proceeds from 2012 GO Bonds	Revenue
15-430-720	Cap Purchases - Infrastructure	Expense
15-430-721	Road Repaving- Phase II	Expense
15-430-722	Road Repaving - Phase III	Expense
15-471-100	Bond Principal - 2012 GO Bond	Expense
15-472-100	Bond Interest - 2012 GO Bonds	Expense
15-472-700	Discount/Premium on Bond Issue	Expense
15-475-100	Bond Expenses - 2012 GO Bonds	Expense
16-100-000	Cash - Huntingdon Valley Bank	Asset
16-106-000	HV Open Space 2014 Bond	Asset
16-130-001	Due From General Fund	Asset
16-200-000	Accounts Payable	Liability
16-230-001	Due To General Fund	Liability
16-279-000	Fund Balance	Liability
16-279-100	revenue Control	Liability
16-279-200	Expense Control	Liability
16-341-100	Interest Earnings	Revenue
16-341-101	Interest Earned Bond	Revenue

Warrington Township
2016 Chart of Accounts

Account	Description	Account Type
16-357-700	Trail Feasibility Study	Revenue
16-357-705	Green Region Grant /PECO	Revenue
16-387-100	Open Space Contributions	Revenue
16-387-200	Open Space Tree Contributions	Revenue
16-392-019	Transfer from Open space	Revenue
16-393-100	Proceeds from Sale of Bonds	Revenue
16-393-101	Bond Issuance Proceeds	Revenue
16-393-103	Bond Premium	Revenue
16-430-250	Feasability Study	Expense
16-430-255	Park & Rec Plan	Expense
16-430-260	Barness Pk-pave/new exit/ent	Expense
16-430-710-100	Land & Imprvmt -Lwer Nike	Expense
16-430-710-200	Cap -Demo of 2672 Bristol Rd	Expense
16-430-710-300	PECO Trail	Expense
16-430-720-001	Reloc TwinOaks to Swm Club	Expense
16-430-720-002	Develp ball field-Twin Oaks	Expense
16-430-720-003	PECO Powerline Trail	Expense
16-430-720-004	Cap Purchases - Infrastructure	Expense
16-430-740-100	Cap Purchases - Mach & Equip	Expense
16-454-610	PECO Power line trail	Expense
16-461-710	Cap Purchases - Land & Imprvmt	Expense
16-461-715	Land Acquisitions P&R	Expense
16-461-720	Cap Purchases - Infrastructure	Expense
16-461-720-100	Lwn Nike Tree Planting	Expense
16-461-720-150	Palomino Tennis Courts	Expense
16-461-720-175	Open Space Acq costs	Expense
16-493-100	Bond Issuance Costs	Expense
17-100-000	Cash - Fulton Bank	Asset
17-106-000	TD - Capital Proj 2014 Bond	Asset
17-200-200	Accounts Payable	Liability
17-230-010	Due to the General Fund	Liability
17-279-000	Fund Balance	Liability
17-279-100	Revenue Control	Liability
17-279-200	Expense Control	Liability
17-341-000	Interest Earnings	Revenue
17-393-100	Proceeds from Sale of Bonds	Revenue
17-393-101	Bond Issuance proceeds	Revenue
17-393-103	Bond Premium	Revenue
17-409-730-002	Rehab old PW Fac	Expense
17-430-710-010	Capital - Palomino Basin Retro	Expense
17-430-710-011	Capital-Streambank Stabilize	Expense

Warrington Township
2016 Chart of Accounts

Account	Description	Account Type
17-430-710-012	Cap Valley Rd Culvert Repl	Expense
17-430-720-100	Capital - Road Repaving	Expense
17-430-720-110	Mary Barness Ten Cts Recon	Expense
17-430-720-200	2015 Road Repaving	Expense
17-430-730	Cap Purch - PW Bldg Phase II	Expense
17-430-730-002	Capital - Twin Oak demo bldgs	Expense
17-430-730-013	Capital - PW Phase I	Expense
17-430-730-014	Capital - PW phase II	Expense
17-452-730-003	Capital -Swim Club Steel bldg	Expense
17-493-100	Bond Issuance Costs	Expense
18-279-200	Expense Control	Liability
19-100-000	Cash - Capital Imp Fulton	Asset
19-130-001	Due From General Fund	Asset
19-230-001	Due to General Fund	Liability
19-279-100	Revenue Control	Liability
19-341-000	Interest Earnings	Revenue
19-357-008	Grant - Bucks County Open Spac	Revenue
19-357-700	Grant - Bucks Cty Open Space	Revenue
19-357-750	CDBG-Nesh Gard Strm Water	Revenue
19-392-001	Transfer from GF	Revenue
19-409-100	Township Bldg Roof Replacement	Expense
19-409-200	Twp Bld - Ext lighting	Expense
19-409-300	Twنشp Bldg Security Cameras	Expense
19-409-301	Video Cameras - Various Loc	Expense
19-409-302	Street Sign Reflect Proj	Expense
19-409-303	MS4 System Map	Expense
19-430-310-100	2015 Parks & Rec Plan	Expense
19-430-610-008	Barness Pk-Paving/new ent&exit	Expense
19-430-610-009	Twin Oaks-demo/repurpose	Expense
19-430-710-001	Neshaminy Gard Storm Water Imp	Expense
19-430-710-002	Reloc of Phila Ave Tot Lot	Expense
19-430-710-003	Trails Improv - County Open Sp	Expense
19-430-710-004	Barness Park-BB Field lighting	Expense
19-430-710-005	IPW-Repave park lot/ walk path	Expense
19-430-710-006	Pave John Paul Pk Lot	Expense
19-430-710-007	Capital - Road Repaving	Expense
19-430-710-008	Barness Park - Park Lot Exp	Expense
19-452-720-003	Capital-SC Main Pool Renov	Expense
19-452-720-004	Swim Club-Men's Restroom Renov	Expense
19-492-016	Transfer to Open Space Fund	Expense
21-107-000	Cash - Fulton	Asset

Warrington Township
2016 Chart of Accounts

Account	Description	Account Type
21-109-000	Cash - Pligit	Asset
21-130-001	Due From General Fund	Asset
21-130-004	Due From Ambulance Fund	Asset
21-130-018	Due From Cap Improvement	Asset
21-130-035	Transfer from Liquid Fuelds	Asset
21-130-038	Due From Internal Services Fnd	Asset
21-140-000	R/E Taxes Receivable	Asset
21-190-000	Suspense Account	Asset
21-200-200	Accounts Payable	Liability
21-200-300	Accrued Payables	Liability
21-230-001	Due To General Fund	Liability
21-230-004	Due To Ambulance Fund	Liability
21-230-018	Due To Capital Improveme	Liability
21-252-000	Deferred Tax Revenues	Liability
21-279-000	Fund Balance	Liability
21-279-100	Revenue Control	Liability
21-279-200	Expense Control	Liability
21-301-100	Real Estate Taxes - Debt Serv	Revenue
21-341-100	Interest Earnings	Revenue
21-341-200	Gain /Loss On Investments	Revenue
21-392-001	Transfer From General Fund	Revenue
21-392-003	Transfer From Fire Capital Fun	Revenue
21-392-016	Transfer from Open Space	Revenue
21-392-035	Transfer From Liquid Fuels Fun	Revenue
21-393-100	Proceeds fro 2012 GO Bond	Revenue
21-393-200	Proceeds from Debt -2013	Revenue
21-393-500	Deferred Revenue on Refunding	Revenue
21-403-110	Tax Collector	Expense
21-471-110	1998 Loan Series (\$1,305,000)	Expense
21-471-120	1997 Loan Series (\$1,200,000)	Expense
21-471-140	2007 Bond Series (\$8,660,000)	Expense
21-471-150	2008 Bond Series (\$7,500,000)	Expense
21-471-160	Truck Loan-Principal	Expense
21-471-170	2012A Bond - Principal	Expense
21-471-175	2012b Road Paving Bonds -Princ	Expense
21-471-176	2013 Bonds Open Space - Princ.	Expense
21-471-177	2013 Bonds-principal-2008 refi	Expense
21-471-178	2014 Bond - Cap Proj - Prin	Expense
21-471-179	2014 Bond - Open Space -Prin	Expense
21-472-110	1998 Loan Series (\$1,305,000)	Expense
21-472-120	1997 Loan Series (\$1,200,000)	Expense

Warrington Township
2016 Chart of Accounts

Account	Description	Account Type
21-472-130	2001 Loan Series (\$500,000) --	Expense
21-472-140	2007 Bond Series (\$8,660,000)	Expense
21-472-150	2008 Bond Series (\$7,500,000)	Expense
21-472-160	2010 Truck Loan - Interest	Expense
21-472-170	2012A - Bond Interest	Expense
21-472-175	2012b Road Paving Bonds	Expense
21-472-176	2013 Bonds Open Space - Int.	Expense
21-472-177	2013 Bonds-interest-2008 Refi	Expense
21-472-178	2014 Bond - Cap Proj - Int	Expense
21-472-179	2014 Bond - Open Space - int	Expense
21-472-700	Discount/Premium on Bond Issue	Expense
21-475-100	Bond Expenses - 2013 Refunding	Expense
21-475-310	Trustee Fees	Expense
21-492-001	Transfer To General Fund (Tax	Expense
21-493-100	Pymnts to bond refund agnt	Expense
35-100-000	Cash - Fulton	Asset
35-109-000	Cash - Pligit	Asset
35-130-001	Due From General Fund	Asset
35-190-000	Suspense Account	Asset
35-200-200	Accounts Payable	Liability
35-200-300	Accrued Payables	Liability
35-230-001	Due To General Fund	Liability
35-230-021	Due to Liquid Fuels	Liability
35-279-000	Fund Balance	Liability
35-279-100	Revenue Control	Liability
35-279-200	Expense Control	Liability
35-341-100	Interest Earnings	Revenue
35-355-200	State Liquid Fuels Tax	Revenue
35-392-001	Transfer from GF	Revenue
35-430-112	Salary & Wages - Staff	Expense
35-430-180	Overtime	Expense
35-430-196	Group Benefits	Expense
35-430-241	Operating Supplies	Expense
35-430-246	Bulk Salt	Expense
35-430-246-001	Cinders/Anti-Skid	Expense
35-430-246-002	Bag Products	Expense
35-430-246-003	Supplies	Expense
35-430-246-004	Sm Tools & Minor Equip	Expense
35-430-246-005	Plow Equip Maint & Repairs	Expense
35-430-319	Other Services & Fees	Expense
35-430-450	Contracted Services	Expense

Warrington Township
2016 Chart of Accounts

Account	Description	Account Type
35-430-720	Capital Purchases - Infrastruc	Expense
35-471-175	2012B Bond Issue - Principal	Expense
35-472-175	2012B Bond Issue - Interest	Expense
35-492-001	Transfer to General Fund	Expense
35-492-021	Transfer To Debt Service Fund	Expense
38-100-000	Cash - Fulton	Asset
38-130-001	Due From General Fund	Asset
38-130-003	Due From Fire Tax Fund	Asset
38-130-008	Due From Water/Sewer Fund	Asset
38-130-021	Due From Debt Service Fund	Asset
38-145-000	Accounts Receivabl	Asset
38-190-000	Suspense Account	Asset
38-200-200	Accounts Payable	Liability
38-200-300	Accrued Payables	Liability
38-230-001	Due To General Fund	Liability
38-230-003	Due To Fire Tax Fund	Liability
38-230-008	Due From Water/Serwer Fund	Liability
38-230-021	Due To Debt Service Fund	Liability
38-279-000	Fund Balance	Liability
38-279-100	Revenue Control	Liability
38-279-200	Expense Control	Liability
38-341-100	Interest Earned	Revenue
38-380-100	Insurance Reimbursement	Revenue
38-391-100	Proceeds From Sale	Revenue
38-392-001	Transfer From General Fund	Revenue
38-392-008	Transfer from Water/Sewer Fund	Revenue
38-393-000	Lease Proceeds - Police Cars	Revenue
38-394-100	Loan Proceeds-Computer Upgrade	Revenue
38-394-200	Loan Proceeds - Police Cars	Revenue
38-394-210	Loan Proceeds - Police Radio	Revenue
38-394-220	Loan Proceeds - Codes Vehicle	Revenue
38-394-300	Loan Proceeds - St Sweeper	Revenue
38-394-310	Loan Proceeds - PW Mack truck	Revenue
38-410-750	Cap Purchase - Vehicles	Expense
38-474-100	2008 Document Management	Expense
38-474-101	Twp Mgr Vehicle	Expense
38-474-150	2007 Police Car Lease #4	Expense
38-474-200	2011 Police Car Lease #4	Expense
38-474-201	Police-video cams 2 motorcycle	Expense
38-474-250	Police Patrol Vehicles	Expense
38-474-251	Police 2 Patrol Veh-3 yr lease	Expense

Warrington Township
2016 Chart of Accounts

Account	Description	Account Type
38-474-252	Police - 2 Det Veh - Purchase	Expense
38-474-253	Police-2 motorcycles-purchase	Expense
38-474-254	Police/patrol vehicle 2015	Expense
38-474-255	Police - 2 Unmarked safety veh	Expense
38-474-300	Police In-car video cameras	Expense
38-474-310	2011 Computer Replacement/Upgr	Expense
38-474-315	Lap/Desk computer package 2014	Expense
38-474-400	2012 Police Car Lease - 3 cars	Expense
38-474-401	PS Radios Police 7yr lease	Expense
38-474-402	PS Radios - FM - 7 yr lease	Expense
38-474-403	Comm Upgrade/recovery/bdrm aud	Expense
38-474-450	Police Radio Lease	Expense
38-474-500	2012 Hardware/Software Upgrade	Expense
38-474-600	2012 Highway Vehicle Purchase	Expense
38-474-650	2012 Street Sweeper Lease	Expense
38-474-651	PW - St Sweeper - 7 yr lease	Expense
38-474-652	PW -Veh Mack Truck lease	Expense
38-474-653	PW - Lg Dump Truck	Expense
38-474-654	Street Sweeper - lease	Expense
38-474-655	PW - Bucket Truck	Expense
38-474-656	PW - Crack Sealer	Expense
38-474-657	PW - F450 Truck	Expense
38-474-658	Emergency Svsc - Rescue Truck	Expense
38-474-659	JCB Wheel Loader & Attchmts	Expense
38-474-700	INTERNAL SERVICES FUND	Expense
38-474-800	2012 FEIS Vehicle Purchase	Expense
38-474-851	Codes - Insp Veh - Purchase	Expense
38-475-100	Loan Fees	Expense

GLOSSARY OF KEY TERMS

ACCRUAL BASIS OF ACCOUNTING: The basis of accounting in which revenues are recognized when they are earned and expenses are recognized when they are incurred.

ACT 247: Procedure established by state, requiring municipality to forward any land development, subdivision or zoning changes to Bucks County Planning Commission.

ACTUAL GAP: Annual expenditures exceed annual revenue of a fund; also referred to as a deficit.

APPROPRIATION: A legal authorization granted by the Township Board of Supervisors to make expenditures and to incur obligations for the purposes specified in the annual budget appropriation ordinance. An appropriation is limited in amount and to the time in which it may be expended.

ARLE GRANTS – Automated Red Light Enforcement Grants are available through the Pennsylvania Department of Transportation (PennDOT) to improve traffic movement and traffic safety.

ASSESSED VALUATION: The valuation set upon real estate by the county tax assessor as the basis for levying ad valorem real estate taxes.

ASSETS: Property owned by the Township which has a monetary value.

BASIS OF ACCOUNTING: A term used to refer to when revenues, expenditures, expenses, and transfers are recognized in the accounts and reported in the financial statements. The township's Governmental Fund Types utilize the modified accrual basis of accounting. The Proprietary Fund utilizes the accrual basis of accounting.

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

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

BUDGET DOCUMENT: The official written statement which presents the proposed budget to the Township Board of Supervisors.

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

BUDGET MESSAGE: A general discussion of the proposed budget presented in writing as a part of the budget document. The budget message explains major budget issues, describes the financial experience during the past period and presents recommendations regarding the financial policy during the coming period.

CAPITAL BONDS- ROADS FUND: This fund was established through a 2012 bond issue (to be repaid with Liquid Fuels Funds) for the sole purpose of repaving many of the township's roads.

CAPITAL IMPROVEMENT FUND – This was established in 2013 through transfers from the General Fund of one-time revenue. This Fund will fund Capital improvements throughout the Township.

CAPITAL PROJECTS 2014 BOND FUND – This fund was established through a 2014 General Obligation Bond issue to raise money for Capital Projects including the completion of the Public Works Complex and the continuation of the Road Paving Program.

CAPITAL PROJECTS 2016 BOND FUND - This fund will be established through a 2014 borrowing to raise money for Capital Projects including Storm Drainage repairs throughout the Township, and the continuation of the Road Paving Program.

CAPITAL RESERVE FUND: The fund used to account for financial resources to be used for the acquisition or construction of capital assets.

CAPITAL PROJECTS: Projects which purchase, construct, or reconstruct capital assets.

CDBG: The federal government's Community Development Block Grant (CDBG) program run by the Department of Housing and Urban Development (HUD).

DEBT SERVICE: Scheduled payments of principal and interest on long and short term debt.

DELINQUENT REAL ESTATE TAXES: Real estate taxes that remain unpaid after the last day of the year.

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

DEPRECIATION: (1) Expiration of the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence; (2) That portion of the cost of a capital asset which is charged as an expense during a particular period.

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

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

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

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

FULL-TIME POSITION: Employee who receives full fringe benefits and whose salary is calculated either on the basis of 7.5 hours per day, 37.5 hours per week, or 1,950 hours annually or for employees working on the basis of 8.0 hours per day, 40 hours per week, or 2,080 hours annually.

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

FUND BALANCE: The excess of a fund's assets over its liabilities. A negative fund balance is sometimes called a deficit. A positive fund balance is sometimes called a surplus. A portion of the Township's General Fund estimated actual ending fund balance may be reappropriated as a source of funds to balance the following year's budget

GASB: Government Accounting Standards Board which is the authoritative accounting and financial reporting standard-setting body for state and local governments.

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

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

GENERAL OBLIGATION BONDS: Bonds whose repayment is backed by the full faith and credit of the government issuing them.

GENERALLY ACCEPTED ACCOUNTING PRINCIPALS (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. The primary authoritative body on the application of GAAP to governments is the Government Accounting Standards Board.

GOAL: A clearly described target or accomplishment which can be achieved within a given time frame.

GRANT: A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from State and Federal governments. Grants are usually made for specified purposes.

HUD: United States Department of Housing and Urban Development

I & I: Inflow and Infiltration

INTERNAL SERVICES FUND – Transfers of cash from operating departments are made to the Internal Services Fund which uses the funds to purchase or lease vehicles, Heavy Equipment and other Assets, as needed, for use by operating departments.

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

LOCAL SERVICES TAX (LST): A tax on individuals for the privilege of engaging in an occupation in Warrington Township. The LST is \$52 per year and is imposed on anyone who earns \$12,000 or more in a year. The Township collects the full tax due and remits a pro-rated share (\$5) of the tax collected, less collection expenses, to Central Bucks School District.

MILL: One one-thousandth of a dollar of assessed value.

MILLAGE: Rate used in calculating taxes based upon the value of property, expressed in mills per dollar of property value.

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

MODIFIED ACCRUAL BASIS: The basis of accounting under which expenditures are recorded at the time liabilities are incurred and revenue is recorded when received in cash or when measurable and available. Revenue in the General Fund, Capital Projects Fund, Highway Aid Fund, and Special Revenue Fund are accounted for on a modified accrual basis.

NPDES: National Pollutant Discharge Elimination System

OPEN SPACE FUND – though a voter referendum in 2012, approval was given to issue \$3 million in debt through a General Obligation bond sale to raise money for the acquisition and development of Open Space in the Township.

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

PENNDOT – Pennsylvania Department of Transportation.

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

RATING: The credit worthiness of the Township as evaluated by independent agencies relating to the repayment of debt.

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

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

SERVICES: (1) Professional or technical expertise purchased from external sources. (2) Output provided taxpayers by township departments.

SINGLE AUDIT: An audit performed in accordance with the Single Audit Act and Office of Management and Budget (OMB) Circular A-133, Audits of State and Local Governments. The Single Audit Act requires governments to have one audit performed to meet the needs of all Federal grantor agencies.

SURPLUS: Annual revenue exceeds annual expenditures of a fund, creating an increase in fund balance.

TAX LEVY: The total amount to be raised by Township real estate taxes.

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

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

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

USER FEE (USER CHARGE): The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Water and Sewer 2014 Bond Fund - A fund established in 2014 to receive proceeds from a 2014 Bond Issue and used to pay expenses incurred on Water and Sewer Capital Projects.