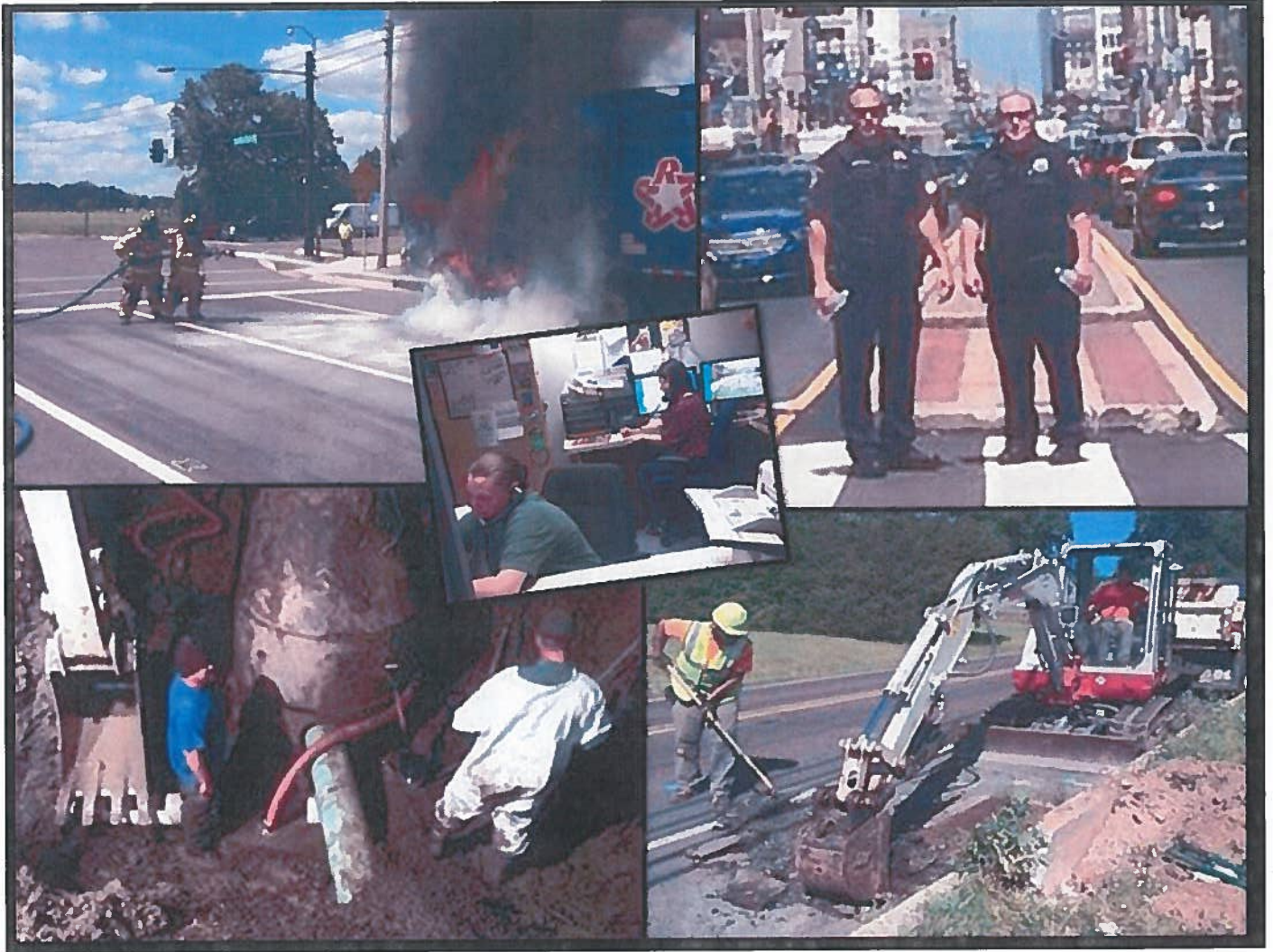


Warrington Township 2017 Proposed Budget



**Warrington Township's Most Valuable Resources – Our Employees
(See Inside Cover)**

Board of Supervisors

**Shirley Yannich, Chair
Carol T. Baker, Vice-Chair
Matthew W. Hallowell, Member
Millie A. Seliga, Member
Fred R. Gaines, Member**

**Barry P. Luber,
Township Manager**

Adopted December 13, 2016

Cover photos –clockwise from top left:

Firefighters Colby Fisher and Conner McCann fighting a fire

Police Officers Chuck Krysick and Aaron Menzies assist the Philadelphia Police Department during the 2016 Democratic National Convention

Public Works employees Mike Stack and Joe Renfer install an inlet on Pickertown Rd.

Water & Sewer employees Rick Zeitler and Brian McCreary repair a sewer line.

(Center) Codes and Emergency Services employees Jackie Wilson and Karen Fetterolf assisting residents on the phone

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Manager's Budget Message

Warrington



Township

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BOARD OF SUPERVISORS
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TOWNSHIP MANAGER
BARRY P. LUBER

October 19, 2016

MEMO TO: BOARD OF SUPERVISORS
FROM: BARRY P. LUBER, TOWNSHIP MANAGER
RE: 2017 PROPOSED BUDGET MESSAGE

Preparing a budget, both the content and document itself, takes a lot of hard work and thought, and a much time. The 2017 Proposed Budget could not have been completed without the efforts and commitment of the Department Heads, Joe Knox (Public Works), Lee Greenberg (Codes and Emergency Services), Chief Dan Friel (Police) and Christian Jones (Water and Sewer). Also assisting in the preparation of the budget were Renee Scally and Yolanda Crews of the support staff - and special recognition to Amy Organek from Finance who worked tirelessly on the many schedules, charts, graphs and supplemental information and proofreading.

Hot Budget Topic- Water Contamination

As we discuss the 2017 Proposed Budget, one large ongoing project is the conversion of the water supply to surface water (Forest Park- North Wales Water Authority [NWWA]) for the eastern district of the township. The Board of Supervisors authorized staff to negotiate with NWWA for increased water capacity purchase. The township took off-line all wells that were above the EPA Health Advisory Limits for PFOA/PFOS as soon as we received information that they tested above the limits.

Warrington Township entered into a Cooperative Agreement (CA) with the Air National Guard (ANG) in 2015 which provides reimbursement funding up to \$5.9 million to remediate the water quality to a pre-contamination condition. We are currently in negotiations with the ANG for an amendment to the CA to address projects related to the closure of public wells 3 and 9. These expenditures and anticipated revenues have been included in our 2016 projections and the 2017 Proposed Budget.

We anticipate \$1.46 million per year in NWWA water expenditures for water usage throughout the township once the full conversion takes place. \$1.161 million of the \$1.46 million will need to be passed on to our customers through a new rate for their water bill (\$4.71 per 1,000 gallons). Additionally, we are instituting a \$15 Water Service Fee as a first step towards lessening the amount of money we will need to borrow to fund Capital Improvement Projects and rehabilitation of existing

infrastructure in the future. This fee will replace and supplement our existing quarterly Base Water Fee, Account Administration Fee and Meter Replacement Fee (currently \$7.70 for the average residential customer) for Water Accounts. Although this will be a step in the right direction, we will need to look into additional funding source options in the future.

Existing Rates

	<u>0-10,000 Gallons</u>	<u>11,000-25,000 Gallons</u>	<u>Over 25,000 gallons</u>
District 1			
Water per 1,000 gallons	\$ 3.27	\$ 3.50	\$ 4.74
Districts 2 & 3			
Water per 1,000 gallons	\$ 4.17	\$ 4.50	\$ 4.61

New Rates

Districts 1, 2, & 3	
Water per 1,000 gallons	\$ 4.71

Once in full effect, the average District 1 (Eastern District) residential customer (18,000 gallons per quarter) will see an increase of \$ 31.38 in their quarterly bill. The average District 2 and District 3 (Western District) residential customer (18,000 gallons per quarter) will see an increase of \$ 14.38 in their quarterly bill.

<u>District 1</u>			
<u>Year</u>	<u>Usage</u>	<u>Cost Per Quarter</u>	<u>Cost per Year</u>
2016	18	\$ 68.40	\$ 273.60
2017	18	\$ 99.78	\$ 399.12
Difference		\$ 31.38	\$ 125.52

<u>District 2 & 3</u>			
<u>Year</u>	<u>Usage</u>	<u>Cost Per Quarter</u>	<u>Cost per Year</u>
2016	18	\$ 85.40	\$ 341.60
2017	18	\$ 99.78	\$ 399.12
Difference		\$ 14.38	\$ 57.52

We are proposing to increase existing Sewer Rates by 3% in 2017. The Base Sewer Fee, Account Maintenance Fee and Meter Fee (currently \$10.77 for the average residential customer) will remain in place for Sewer Customers for 2017. We have included a Sewer Rate Study in the proposed 2017 Budget to establish new Sewer Rates for our Customers. These Sewer Rates will be recommended to the Board of Supervisors upon completion of the Sewer Rate Study. Modification of the existing Sewer Fees (similar to the water service fee) will be considered and implemented following the Sewer Rate Study.

General Economic Conditions

Warrington's economy was healthy in 2016 judging by the many residential and commercial developments started and/or completed. New Developments underway or completed during 2016 include: Warrington Point, High Grove Manor (residential and commercial), Gander Mountain and Valley Gate (Penrose Office/Retail building) 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.

The flip side to the additional revenue ((both one-time (Real Estate Transfer Taxes/Building permits/Park & Recreation fees) and permanent revenue (Real Estate Tax/Earned Income Tax/Local Services Tax)) is that additional residents and additional businesses puts a strain on Township resources such as Police and Fire protection and infrastructure (roads/water/sewer/parks). The police have reported large increases in the number of calls they respond to, especially from commercial businesses. Likewise, more residents and businesses mean more cars which mean more wear and tear on the roadway system. Some of the challenges the Board of Supervisors will be faced with in approving the 2017 budget will be balancing the need for additional personnel and services with the need to approve a fiscally responsible budget.

The Township has taken on many projects in the last three years and was able to absorb the cost of these additional services due to the larger than normal revenue that development has brought to the township. Some of the projects over the last five years that were completed without passing any of the costs on to the taxpayers include:

Year	Estimated Annual Cost	Funding	Types of Projects Completed
2014	\$80,000	\$4 million Bond Issue	Public Works Complex, Road Paving, Palomino Basin Retrofit
2014	\$325,000	General Fund	Paid Career Firefighters
2016	\$380,000	\$6 million Bank Loan	Road Paving, Warrington Village Storm Sewer Rehabilitation, Park & Recreation Improvements

Just these three projects, which totals \$785,000 is the equivalent of over two mills in real estate taxes (each mill generates approximately \$350,000). **There has been no tax increase during this period.** Again, as stated earlier, the township was able to do this due to the extraordinary amount of development that has taken place over this period, yielding temporary spikes in revenue.

As we prepare for 2017, the development climate is changing in Warrington. There are fewer developments slated to be started in 2017 than in any of the last four years. The Board of Supervisors is taking a more careful look at the request for zoning changes (the Planning Commission is currently working on updating the Comprehensive Plan) and less large tracts of land are available to develop. This reduction in development, coupled with the need to pay for additional projects/services provided to the residents over the last three years has created a shortfall of approximately \$500,000 for 2017. To balance the budget, staff is recommending a .5 mill increase in the Debt Service Fund (the fund used to pay off the 2014 and 2016 bond issue/bank loan). Staff is also recommending that we take a one-time credit in the amount of \$190,000 from our Rate Stabilization Fund provided by our Health Plan Benefits Administrator, Delaware Valley Health Insurance Trust to reduce our health care premiums. The remaining \$105,000 was achieved through less than anticipated increases in health plan and Worker's Compensation premiums and from Department requests for equipment and services. While these equipment requests may be needed, it is recommended that they be deferred.

Next year, the gap will widen as we will still come up short to a balanced budget due to using a one-time credit in 2017 (health premium Rate Stabilization Fund) coupled with the need to transfer money to the Debt Service Fund to cover the repayments of the 2014 bond issue and the 2016 bank loan. In 2016, these repayments were able to be covered due to unusual projected spike in real estate transfer tax; namely, the sale of the Shops at Valley Square which alone amounted to over \$400,000 in unbudgeted revenue. Also, the largest amount of building permits revenue ever received was in 2015 which allowed for the transfer of money to the Debt Service Fund to repay the 2015 debt.

To reiterate, staff is recommending using a small Real Estate tax increase coupled with Rate Stabilization Credit as a stop-gap measure to balance the 2017 budget. **The Board of Supervisors will have to evaluate what alternatives there are to either increase revenue or decrease expenditures, or both, in order to have balanced budgets going forward and maintain our healthy and necessary fund balance.**

2016 ACCOMPLISHMENTS

Grants/Awards

Department of Justice - \$8,950 – Body worn cameras
PEMA – \$170,965 Reimbursement of Hurricane Jonas

Capital Projects

- A conversion of all townships owned street lights was designed and approved in 2016. All Streetlights will be converted to LED fixtures during 2017. This will be done in conjunction with 40 or so other municipalities across the region. The Delaware Valley Regional Planning Commission is spearheading this project. There is no short term or long-term cost to the taxpayer as the money saved in electricity costs will cover the cost of purchasing and installing the new LED fixtures. In addition, once the fixtures are paid off, the township will benefit (save money) from reduced electricity costs and reduced streetlight maintenance costs.
- A rehabilitation project of the streambank located between Blackhorse Drive and Greyhorse Drive will be substantially completed in 2016. The project involves the rehabilitation of a sanitary sewer lines and manholes, channel improvements and erosion control measures to minimize future erosion.

Public Works

- Township Administration Building/Property
 - Public Works completed numerous construction jobs at the Township Administration:
 - An Emergency Door was added to the interior of the Administration Building.
 - An exterior Police Door was replaced due to severe deterioration.
 - Exterior Stucco patching.
 - Police Department Drug box was secured in place.
- Joseph Knox was hired as the Director of Public Works.
- Snow Storm Jonas
Snow Storm Jonas Ranked 4th most powerful snow storm to hit this region in at least 60 years according to the National Oceanic and Atmospheric Administration. The Blizzard began on a

Friday evening January 22nd and ended on Sunday, January 24th. It covered 26 States. The range of snow fall was between 20 to 30 inches. It is believed that Warrington's snow fall was between 22 and 23 inches. It was one of Warrington Township's most costly snow storms to date.

Our public works and Water and Sewer departments began winter operations that January night at 10:00 PM Friday that lasted the entire weekend, ending at 9:00 PM Sunday night. Our crews continued snow removal efforts the entire following week due to the depth of the snow. It was a monumental effort on behalf of our public works crew and Water and Sewer departments. At the height of the storm a total of 16 township Trucks were utilized in this snow removal effort.

- Warrington Springs Environmental Cleanup Response

Public Works in conjunction with the Bucks County Conservation District as well as Keep Pennsylvania Beautiful, responded to Cindy Lane to remove an extensive trash dump site inside the woods edge. Various parts of automobiles, engine blocks, fenders, rear trans axels were a part of the trash removal. Construction trash to include, concrete, asphalt roof shingles, aluminum and vinyl siding and an array of house hold trash was also removed in the processes. Sixty-four tires in addition to filling three (3) 30 yard trash dumpsters were removed from the site. The neighbors assisted Public Works with this clean-up.

- Black topping Storm Water Inlet Replacements

In preparation of the 2016 Road Resurfacing Program, Public works completed Phase I where we black topped all around each C-Top inlet with approximately 4/5" of base blacktop in preparation of the top coat resurfacing project. Accomplishing this will eliminate any cost overruns associated with surface preparation around these inlets.

Phase II included the completion of ditching operations all along the 2016 Road Resurfacing Program route. Ditching occurred only in the rural areas where there are no curbs or sidewalks. Ditching locations were Pickertown Road and Stump Road.

- Warrington Township Parks and Tot Lot Revitalization

All of our Parks and Tot Lots were inspected and necessary repairs were made. Tot Lots that were in need of renovation with new certified playground mulch was re-mulched.

- Truman Court Storm Water Extension Pipe

Public works completed the Truman Court Storm Water Pipe extension. Approximately 117' of 8" pipe was placed underground to extend the existing flow pipe to the creek on the west side of 920 Truman Court. This will alleviate any possible flooding on the side of the resident at 920 Truman Court.

- Public Works Personnel attended the following Training:

- Salt and Snow Management LTAP Training (PennDot Local Technical Assistance Program)
- Underground gas tank recertification training for Class A & B gas tank operators
- Stormwater Facility operations and maintenance LTAP Training
- Two of our personnel are scheduled to attend a three (3) day Playground Safety Inspector class. This will allow our personnel to complete a full safety inspection of all of our Playgrounds and Tot Lots.
- First Aid Training

- Sexual Harassment in the Work Place Training
- Harassment and Diversity, Respecting Differences Training
- LTAP PennDot Road Drainage Training
- LTAP PennDot Equipment and Worker Safety Program Training
- LTAP PennDot Principles of Paving Micro/A2 (RSM12-A2)
- PA 1 Excavator Training 811
- LTAP PennDot Principles of Paving Blacktop
- Underground Exposures and Controls – Pa1 Call Training
- Pa1 Locater Program Training
- Pavement Preventive Maintenance Systems
- DOT Education Seminar on Heavy Equipment Operations
- PennDot Traffic Sign Training
- Work Place Safety Annual Training

Police

- Deputy Chief Daniel Friel was promoted to Chief and Sergeant Robert Meditz was promoted to Lieutenant.
- The Police Chief conducted the first ever Police Officer recognition ceremony which will become an annual event. This ceremony recognized officers for their years of service, their special commitment and training, and special awards for the saving of lives and other department achievements.
- Implemented an electronic, web based, scheduling software
- Created and implemented a Commercial Patrol District
- Officers received training and implemented a Narcan Program to temporally reverse the effects of Heroin overdose which could potentially save lives
- Trained officers in Crisis Intervention / Autism Awareness
- Instituted a new Police design and logo
- Thanks in part to a grant received from the Department of Justice, the Police Department acquired body worn cameras in late 2016. They will be trained in their use and begin using them in late 2016 or early 2017.

Water/Sewer

- Tradesville Wastewater Treatment Plan Sequencing Batch Reactor (SBR) Upgrade- WTWSD completed work on the Equalization Tank and applied seal coating to each SBR. The SBRs had not been recoated since the plant was built 20 years ago. Additional equipment was replaced to bring the plant to current standards and technology.

Finance/Administration/Human Resources/Communications

- Board approved a new Health Benefits plan for non-uniform employees. This new plan has higher co-pays and will save the Township well over \$100,000 per year. In addition, this change will reduce the township's tax liability under the Affordable Care Act. The new plan is the same plan that Police Officers are in.
- A \$6 million bank loan was procured in order to fund necessary capital projects for the next two years. Projects such as road paving, stormwater collection system rehabilitation and park facility improvements will be completed with these funds (see the Capital Projects Fund – 2016 Loan tab in this budget document for detailed information).
- Barry Luber, Assistant Township Manager/Chief Financial Officer was promoted to Township Manager.
- A new Township website went live in 2016. This site is much more modern, user friendly and easier to navigate than the old website.
- Live streaming of Board of Supervisors meetings was implemented in 2016. Staff is currently working on the ability to broadcast the meetings on the cable access television channels.
- An audit was completed on the franchise fees that Comcast and Verizon submit to the township. It was found that Comcast owed the township additional funds that they have since paid (\$8,411). Additional correspondence will be made with Verizon to determine what, if anything is owed to the township.
- A new "Response Line" was also unveiled in 2016. This 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.

Parks and Recreation/Open Space

- A walking trail was constructed between Street Rd. and County Line Rd. Open Space funds paid for the project.
- A 6.4 acre property located on Stump Rd. was acquired by the Township at a cost of \$125,000. A Bucks County Open Space grant is contributing \$93,750 and the Township's Open Space funds paid the balance. This property will be left in its natural state for the foreseeable future.
- Field Maintenance Agreements were developed by the Parks & Recreation Board and adopted by

the Board of Supervisors. These agreements detail the responsibilities of each youth sports organization and the Township in regards to fields, equipment and infrastructure that is used by these organizations.

- Barness Park Improvements – a major construction project at Barness Park was completed. Work included the expansion and paving of the parking lot, a new entrance to the park, drainage improvements, parking lot lighting, and field lighting on a baseball field (partially paid for by Warrington Youth Baseball).

Code Enforcement/Emergency Services

- Firefighters McCann and Miller attended and completed NFPA 1006 Rescue Core Competency
- Firefighters McCann and Miller attended and completed a Fire Scene Evidence Collection course
- Firefighters McCann and Miller were installed as Battalion Chiefs for emergency scenes.
- Improved on the number of fire inspections. The crew doubled the amount of inspections through six months of 2016.
- The crew continues to save the Warrington Volunteer Fire Company money and time by doing weekly checks on all apparatus and equipment. By finding problems early it keeps costly repairs down. Often the crew makes the repairs themselves.
- Continues to take a proactive approach to fire prevention by educating the public any chance we get. There were several teacher requalification courses done for the Malvern School. There were education meetings to homeowners associations. This is all in addition to the annual school visits by the firefighters the teach fire safety to elementary school children.
- Finish Street File scanning project which enabled to township to track permit and property information.

GENERAL FUND BUDGET

2016 Projections

For 2016, we are projecting expenditures at \$13.26 million and revenues at \$13.49 million, thus creating an additional \$225,000 to add to the existing Fund Balance of \$2.6 million. The projected year-end Fund Balance will be \$2.89 million, or a 21.7% Fund Balance (percent of 2016 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.

2017 Proposed Spending Plan

For 2017, we are again, proposing a fiscally conservative and balanced budget. Projected expenditures are \$12.87 million as compared to the \$12.44million budgeted for 2016, representing only a 3.46% increase over 2016. Table I shows the 2013-2017 General Fund budget summaries.

TABLE I
General Fund Budget Summaries: 2013-2017
(In Millions)

Description	2013 Actual	2014 Actual	2015 Actual	2016 Projected	2017 Proposed
EXPENDITURES	11.17	12.72	13.29	13.26	12.87
REVENUES	12.21	12.89	13.57	13.48	12.88
NET CHANGE IN FUND BALANCE	1.05	.17	.28	.22	.01
ENDING FUND BALANCE	2.22	2.39	2.67	2.89	2.89
% FUND BALANCE TO EXPENDITURES	25.16%	18.79%	20.09%	21.79%	22.46%

New Ideas for Enhanced Services to the Residents

During the budget building process there were several requests submitted by Department Heads for new or enhanced services by adding additional personnel:

- Adding a two man (weekday/daytime) paid firefighting crew to Station 29.
- Adding two additional full-time Police officers to provide additional patrols.
- Adding a Human Resources Manager

While all of these services would provide enhanced services to the residents only the addition of Police Officers is being recommended at this time due to budget constraints.

2017 Proposed Taxes/Fees

The Proposed 2017 General Fund budget is a balanced, in part, with a .6 mill tax increase programmed for the General fund.

2017 Cost Drivers and Budget Variations

The proposed 2017 budget reflects a slight increase in expenditures as compared to 2016. Below are some of the noteworthy cost drivers which impact 2017 revenues and expenditures:

Fringe Benefits

Total fringe benefits will increase by only 3.27% for the General Fund. Traditionally, fringe benefit costs have increased by over 6% per year led by big increases in health care and Worker's Compensation premium costs. Staff researched some options for healthcare plans and surveyed the employees. The Township implemented the conversion to the Police Health Care Plan for all non-police employees. This plan is at a lower cost than the previous plan which will allow the township to save on health care premiums. Additionally, the township's tax burden will be reduced when the Affordable Health Care "Cadillac Tax" goes into effect in 2020. All employees (except Police Officers) will be enrolled in this new plan. Additionally, all new employees (hired beginning in 2015); including Police Officers will be enrolled in a "new employee" plan which has hire co-pays than the Police Plan.

Residential and Commercial Development

Development is projected to continue, but not at the same levels as the last four years. In addition to strong development in 2016, there were also two large properties (Shops at Valley Square - \$407,500/Penn's Woods Condos-Kansas Rd- \$107,189) that sold in 2016 which brought in unexpected Real Estate Transfer Tax. As development is projected to decrease in 2017, the following revenues are budgeted at less than 2016 year-end projections:

<i>Category</i>	2016 Projection	2017 Budget	Difference
Real Estate Transfer tax	\$1,300,000	\$750,000	-\$550,000
Public Safety (Building Permits)	1,105,000	972,500	-\$132,500
Park and Recreation Assessment*	280,000	205,000	-75,000
Total	\$2,685,000	\$1,927,500	-\$757,500

*This fee is transferred to the Capital Improvement Fund, so there will be a decrease in revenue to the Capital Improvement Fund in 2017.

Table II below lists all major 2017 budget variances items that are \$50,000 greater than or less than the 2016 adopted budget:

TABLE II
2017 Budget Variances \geq \$50,000

REVENUES	EXPENSES	EXPLANATION	CUMULATIVE VARIANCE
235,000		Real Estate Tax - .6 mill tax increase	\$235,000
65,000		Earned Income Tax	300,000
-82,800		SAFER Grant – Firefighters	217,200
-105,500		Public Safety (Permits)	111,700
-170,000		Park and Recreation Assessment Fee	-58,300
190,000		Refund of Prior year Expenditures (Health Premium Credit)	131,700
	207,500	Police Officer Salaries (2 new officers + wage increase)	-75,800
	75,500	Police Officer Benefits (2 new officers + cost increase)	-151,300
	56,000	Public Works Salaries (Director was contractor in 2016)	-207,300
	\$208,000	Transfers to Other Funds	\$700

GENERAL FUND FISCAL TREND ANALYSIS: 2017 –2021

Long Range Forecast for Revenue/Expenditures

As mentioned above, the General Fund balance is projected to be 21.79% (available cash dividend by 2016 expenditures) 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 determine a clearer picture of where the township will stand, financially speaking, in the long run. We are nearing the end 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 new properties are built. 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 revenue for Comcast and Verizon, which in turn would reduce the franchise 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' costs (salaries/benefits/equipment/uniforms/supplies) are approximately \$325,000 per year. Beginning in 2017, this entire amount will be borne by the General Fund.

On the expenditure side, consideration must be given to 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 we have made changes to curtail some of this expense by changing plans for a majority of the staff, traditionally rises at a near double digit pace.

Moody's and the other interested financial parties will be watching the township very carefully as we attempt to balance future budgets with declining revenues and escalating expenses. I am recommending both the drawing down from our balance in the Rate Stabilization Fund held at DVIT in the amount of \$190,000 and, a millage increase of .6 of 1 mill to balance the 2017 General Fund budget and maintain fiscal stability.

Table III below summarizes our fiscal trend projections through 2020 based on current and proposed tax rates and cost trends.

TABLE III
2016-2020 Fiscal Trend Analysis
(In Millions)

Description	2016 Projected	2017 Proposed	2018 Forecast	2019 Forecast	2020 Forecast
EXPENDITURES	13.26	12.87	14.30	14.54	15.27
REVENUES	13.48	12.87	12.15	12.28	12.43
NET CHANGE IN FUND BALANCE	.22	.0	2.15	2.26	2.84
ENDING FUND BALANCE	2.89	2.89	.74	-1.52	-4.39
FUND BALANCE (% of EXPENDITURES)	21.79 %	22.47%	5.17%	0%	0%

WATER AND SEWER CAPITAL FUND BUDGET (Fund 6)

The primary sources of funding are water and sewer tapping fees paid by developers and residents who wish to connect to either the township's water or sanitary sewer system and reimbursements from the Air National Guard to address water contamination stemming from the Horsham Air Guard Station located in Horsham Township.

Water and Sewer Capital Projects Fund 2017 Projects

Project Description	Amount
Equipment	10,000
Vehicles	50,000
Sewer System Improvements	30,000
Pump Station Upgrades	60,000
Bristol Rd. Sewer	230,000
Tradesville Driveway	100,000
County Line Rd LPSS WD2	265,000
Pump Station SCADA Integration	105,000
Warrington Oaks Pump Station Upgrade	345,000
Springbrook Lift Station Upgrade	250,000
Water Distribution System Improvements	200,000
Water Main Extensions/Connections	1,430,000
NWWA Interconnections	256,800
Booster Station Upgrades	237,250
Water Supply System Improvements	30,000
Costner Filtration Project	1,406,000
Orchard/Costner/Fairways Repairs	170,000
Wells 3 & 9 Filtration Project	2,036,500
Total Projects Cost	\$7,211,550

WATER AND SEWER OPERATING BUDGET (Fund 8)

2016 Projections

For 2016, we are projecting a \$3.03 million end-of-year (EOY) fund balance and \$6.79 million in total projected expenditures in the Township's Water and Sewer Fund.

2017 Proposed Spending Plan

For 2017, the Water and Sewer Department is proposing \$7.76 million in expenditures. It is proposed that a 3% rate increase for sewer customers be implemented. A new rate structure for water customers is being recommended as well as a \$15 quarterly fee to provide a funding source for future capital improvements. This \$15 quarterly fee will replace the approximately \$7.70 fee that is now included in water bills (see the beginning of this 2017 Proposed Budget Message for the new water rate structure).

Table IV shows the 2013-2017 departmental budget summaries.

TABLE IV
Water and Sewer Budget Summaries: 2013-2017

Description	2013 Actual	2014 Actual	2015 Actual	2016 Projected*	2017 Proposed*
EXPENDITURES	\$5,150,272	\$5,625,272	\$6,382,186	\$6,794,328	\$7,670,416
REVENUES	5,351,811	5,789,168	5,630,485	7,469,550	7,764,099
NET CHANGE IN FUND BALANCE	201,539	163,896	-751,701	675,222	93,683
ENDING FUND BALANCE	\$2,939,713	\$3,103,609	\$2,351,908	\$3,027,130	\$3,120,813

*2016 and 2017 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 three 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 (Fund 9)

This fund tracks all revenues and expenditures associated with the \$10 million water/sewer bond issued in 2014. Planned 2017 projects are included in Table V below:

TABLE V
Water and Sewer Bond Projects

Project Description	Amount
Palomino Sewer Rehabilitation	\$2,295,000
Valley Rd. Pump Station Upgrade	175,000
Shetland Tank Lettering	25,000
Tank Repainting	950,000
Tradesville Headworks	2,350,000
	\$5,795,000

2016 CAPITAL PROJECTS – 2016 BOND FUND (Fund 14)

The Board of Supervisors approved the borrowing in the amount of \$6 million in 2016 to fund two years of Capital Projects. Planned 2017 Projects are shown in Table VI below:

TABLE VI
Capital Projects 2017 Bond Fund Projects

Project Description	Amount
Public Works old garage parking lot resurfacing	\$85,000
Road Resurfacing	200,000
Road Resurfacing – Palomino	1,000,000
Storm Drainage Rehabilitation – Warrington Village	250,000
Valley Rd. Culvert Replacement	225,000
Continental Drive Culvert Repairs	70,000
Palomino Basin Retrofit	400,000
Barness Swim Club – Tennis/Basketball Court Reconstruction	305,000
Police Locker Room Expansion	45,000
Police – Training Room Construction	10,000
John Paul Park – Basketball Court Resurfacing	25,000
Various Parks- Benches/Picnic Tables	15,000
Township Building – Cable Television Studio Construction	62,000
Total	\$2,692,000

OPEN SPACE FUND (Fund 16)

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. In 2016, two projects were undertaken and completed. The construction of the “PECO Power Line “ walking trail which runs from Street Rd. to County Line Rd and the acquisition of a property located on Stump Rd. between Pickertown Rd. and Bristol Rd. consisting of approximately 6.7 acres. This property is adjacent to two other township owned properties to make one larger contiguous parcel of open space. This parcel has the potential for a future trail linkage.

Projects that are continuing in 2017 include a Rt. 202 to Bradford Dam Feasibility Study (\$14,000). In 2017, \$1.5 million is earmarked for land acquisition of open space to be used for trails, recreational purposes or to remain as open space. An additional \$256,000 (from a Bucks County Open Space Grant) is budgeted to be expended for the same purposes.

A \$13,000 contribution to the Warrington Lions Club is being budgeted as a 50% match to their funds to fund the Conceptual Master Plan for Twin Oaks Park. Once the Plan is completed, the Lions anticipate making a significant contribution towards the construction of a "Destination Park" at Twin Oaks.

CAPITAL PROJECTS 2014 BOND FUND (Fund 17)

The proceeds from the bond issue of 2014 are expected to be fully expended in 2017. 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
Palomino Basin Retrofit	0	Will be completed in 2017 with funds from the 2016 Capital Projects Bond Fund
Streambank Stabilization	240,000	Will be completed in 2017

CAPITAL IMPROVEMENT FUND (Fund 19)

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 2016, the General Fund is projected to transfer \$750,000 to the Capital Improvement Fund to finance several projects. An additional \$205,000 is earmarked to be transferred to the Capital Improvement fund from the General Fund in 2017.

During 2016, a loan in the amount of \$600,000 was made from the Open Space Fund to the Capital Improvement Fund in order to complete the Barness Park Parking Lot Expansion/Lighting Project. This loan is expected to be repaid between 2017 and 2019.

Projects to be completed in 2017 are summarized on Table VIII below.

TABLE VIII
2017 Capital Improvement Fund Projects

Project Description	Amount
Street Sign Reflectivity Project (<i>Unfunded Mandate</i>)	\$12,000
MS4 System Mapping (<i>Unfunded Mandate</i>)	25,000
2015 Park & Rec Plan	18,380
IPW – Repave Parking Lot	175,000
Barness Swim Club- Restroom Renovations	145,000
Transfer to Open Space Fund	300,000
Total	\$675,380

DEBT SERVICE FUND (Fund 21)

Proposed in this budget is a .5 mill increase in taxes which will provide \$205,000 additional income to repay bond and bank borrowings to fund Capital Projects such as Road Paving and Storm Water Improvements. As stated above (2016 Bond Fund), a \$6 million loan was completed in 2016. The annual repayment of this loan will be approximately \$380,000 for twenty years. In 2017, the Debt Service Fund will require \$2.01 million in expenditures to service all the Township's debt obligations. This represents \$332,151 increase over the 2016 projected \$1.68 million in total debt service obligations. Table IX below breaks down these costs.

In addition to a tax increase, a transfer will be necessary (in 2016) from the General Fund to the Debt Service Fund. Even with this tax increase, there will still be an annual shortfall in this fund of approximately \$120,000. This will have to be addressed in the 2018 budget building process

TABLE IX
2017 Debt Service Breakdown

Project Description	Amount
2016 Bond Issue Interest – Capital Projects	122,721
2016 Bond Issue Principal – Capital Projects	255,670
2014 Bond Issue Interest – Capital Projects	159,100
2014 Bond Issue Principal – Open Space	95,000
2014 Bond Issue Interest – Open Space	28,500
2013 Bond Issue Interest – Open Space	60,643
2013 Bond Issue Principal (2008 Refinancing)	355,000
2013 Bond Issue Interest (2008 Refinancing)	139,128
2012 Bond Principal (2007 Refinancing)	560,000
2012 Bond Interest (2007 Refinancing)	135,944
1998 Loan Series Principal	95,266
1998 Loan Series Interest	3,897
Trustee Fees	2,000
Total	\$2,012,869

HIGHWAY AID FUND (Fund 35)

The 2017 budget includes an approximately 2% increase in the allocation from the Commonwealth of Pennsylvania over the amount received in 2016 (\$656,155). The primary uses for Highway Aid (also known as Liquid Fuels Funds) are for Salt/Cinders used for snow and ice removal (\$100,000), Snow and Ice Removal by contractors (\$250,000) and Debt Service Payments (\$248,909) on the 2012 Roads Bond fund (used to pave a significant number of roads during 2012 and 2013).

INTERNAL SERVICES FUND (Fund 38)

The Internal Services Fund (ISF) receives its funding from departmental assessments and 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 2017, we are recommending the ISF to finance/purchase the following equipment as itemized in Table X below:

TABLE X
2017 Internal Services Fund Breakdown

2016 Capital Lease/Purchase	Amount
Computer Upgrades (2 servers & Backup systems)	\$78,000
Accounting/Codes/Utility Billing Software	31,500
Police - Patrol Vehicles - (1) - purchase	34,500
Police - Patrol SUV (2) - purchase	78,000
Police - Utility Truck- (1) -purchase	39,500
Police - Administrative SUV (1) - purchase	33,500
Public Works - JCB Attachments (Grapple & Rock Hound)- (2) - purchase	15,000
Public Works - Hook Truck (1) - 3 year lease	83,000
Total	\$393,000

2017 PROPOSED BUDGET – ALL FUNDS SUMMARY

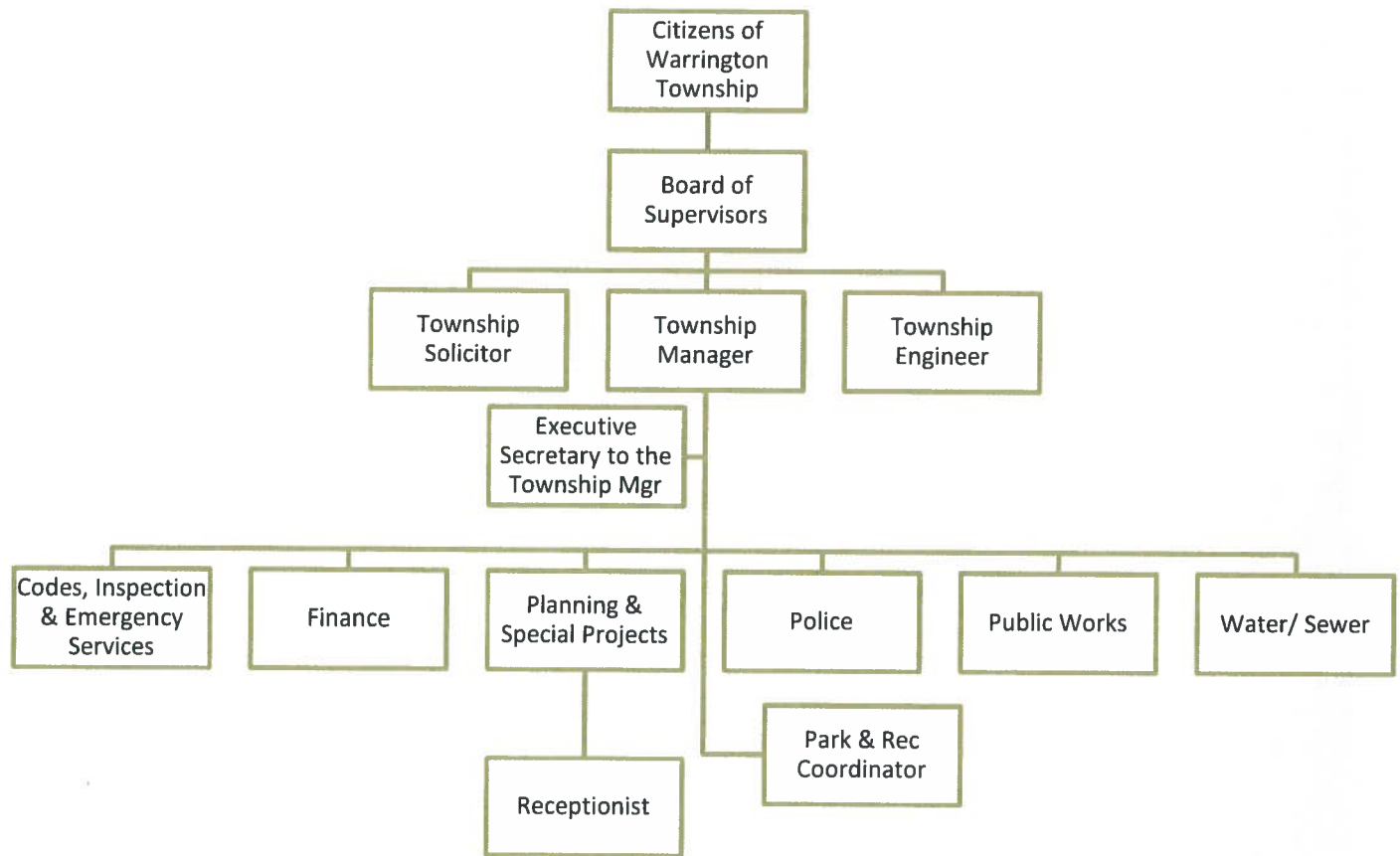
Table XI below shows a complete summary of all our operating and capital fund recommendations at this point in time in the process. The three (3) columns highlighted in yellow show our 2017 summary recommendations for all eleven (11) funds.

TABLE XI
All Funds Summary Table

Operating And Capital Funds	2016 Beginning Balances	2016 Estimated Revenues	2016 Estimated Expenditures	2016 Ending Balances	2017 Proposed Revenues	2017 Proposed Expenditures	2017 Ending Balances
General	2,663,881	13,485,651	13,260,540	2,888,992	12,877,450	12,873,568	2,892,874
Water/Sewer Capital (Tap-in fees)	2,135,082	2,138,110	1,721,835	2,551,357	6,334,810	7,211,550	1,674,617
Water/Sewer - Operating	2,351,908	7,469,550	6,794,328	3,027,130	7,764,099	7,670,416	3,120,813
Water/Sewer 2014 Bonds	7,090,595	40,000	983,000	6,147,595	6,000	5,795,000	358,595
Capital Projects (2016 Bonds)	0	6,005,000	1,226,792	4,778,208	9,500	2,692,000	2,095,708
Open Space	3,034,229	216,450	933,252	2,317,427	298,250	1,783,250	832,427
Capital Projects (2014 Bonds)	1,211,460	2,500	975,000	238,960	1,000	239,960	0
Capital Improvement Fund	936,587	1,351,200	1,779,000	508,787	206,000	675,380	39,407
Debt Service	178,147	1,926,300	1,680,718	423,729	1,757,241	2,012,869	168,101
Highway Aid Fund	52,593	656,955	491,959	217,589	672,900	787,359	103,130
Internal Service Fund	328,521	413,200	567,661	174,060	436,200	541,208	69,052
TOTALS	\$19,983,003	\$33,704,916	\$30,414,085	\$23,273,834	\$30,363,450	\$42,282,560	\$11,354,724

Organizational Charts and Department Heads

Warrington Township Organizational Chart

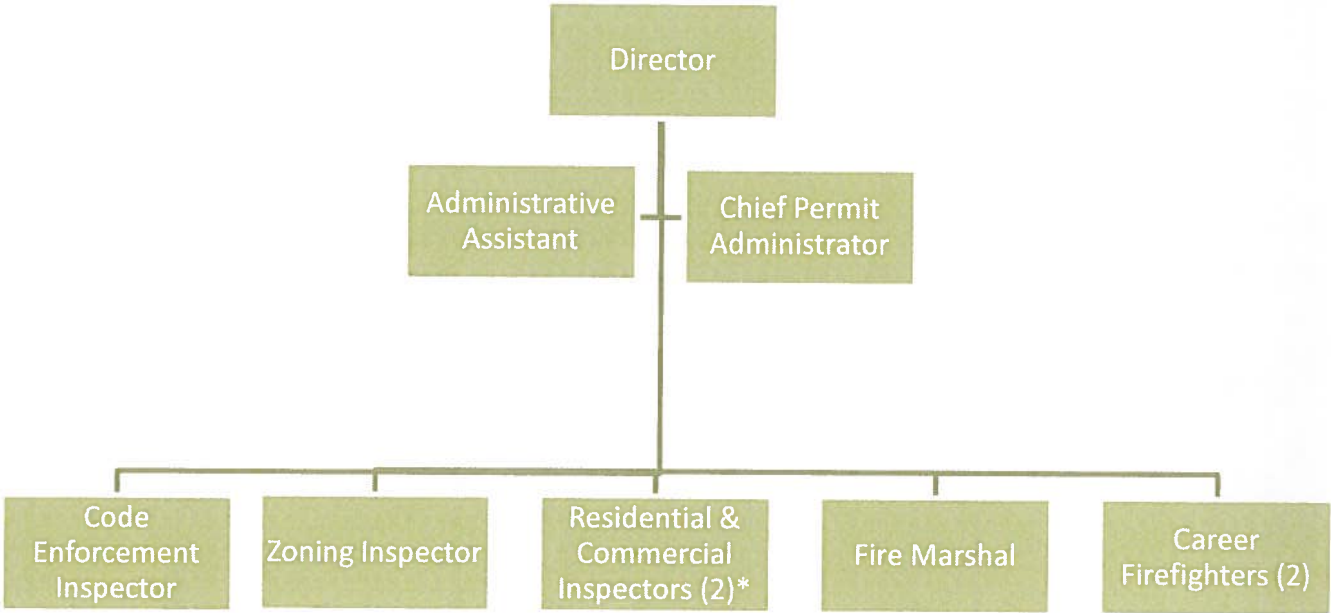


Boards and Commissions

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

Emergency Services & Code Enforcement

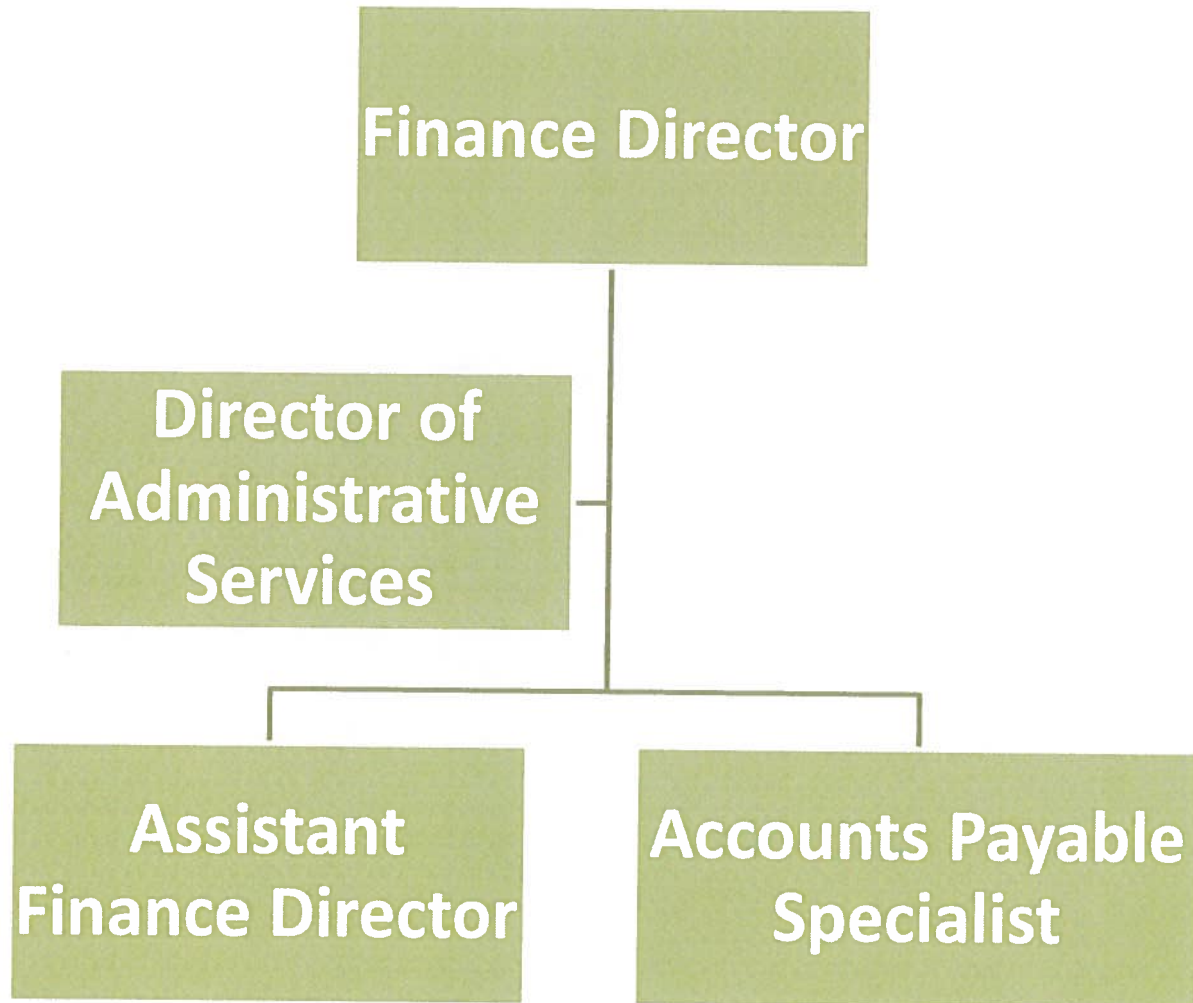
Full-time Employees



*These inspectors are subcontracted through Keystone Municipal Services

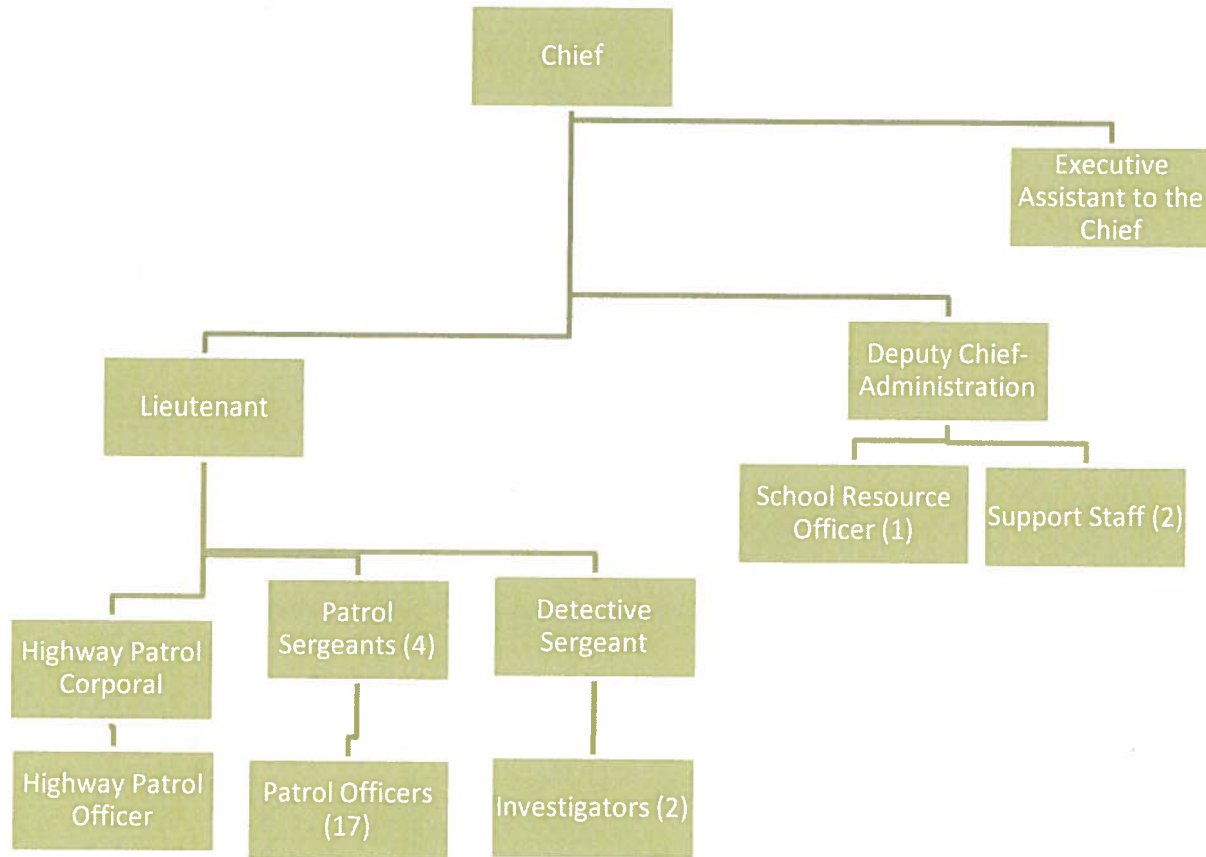
Finance

Full Time Employees



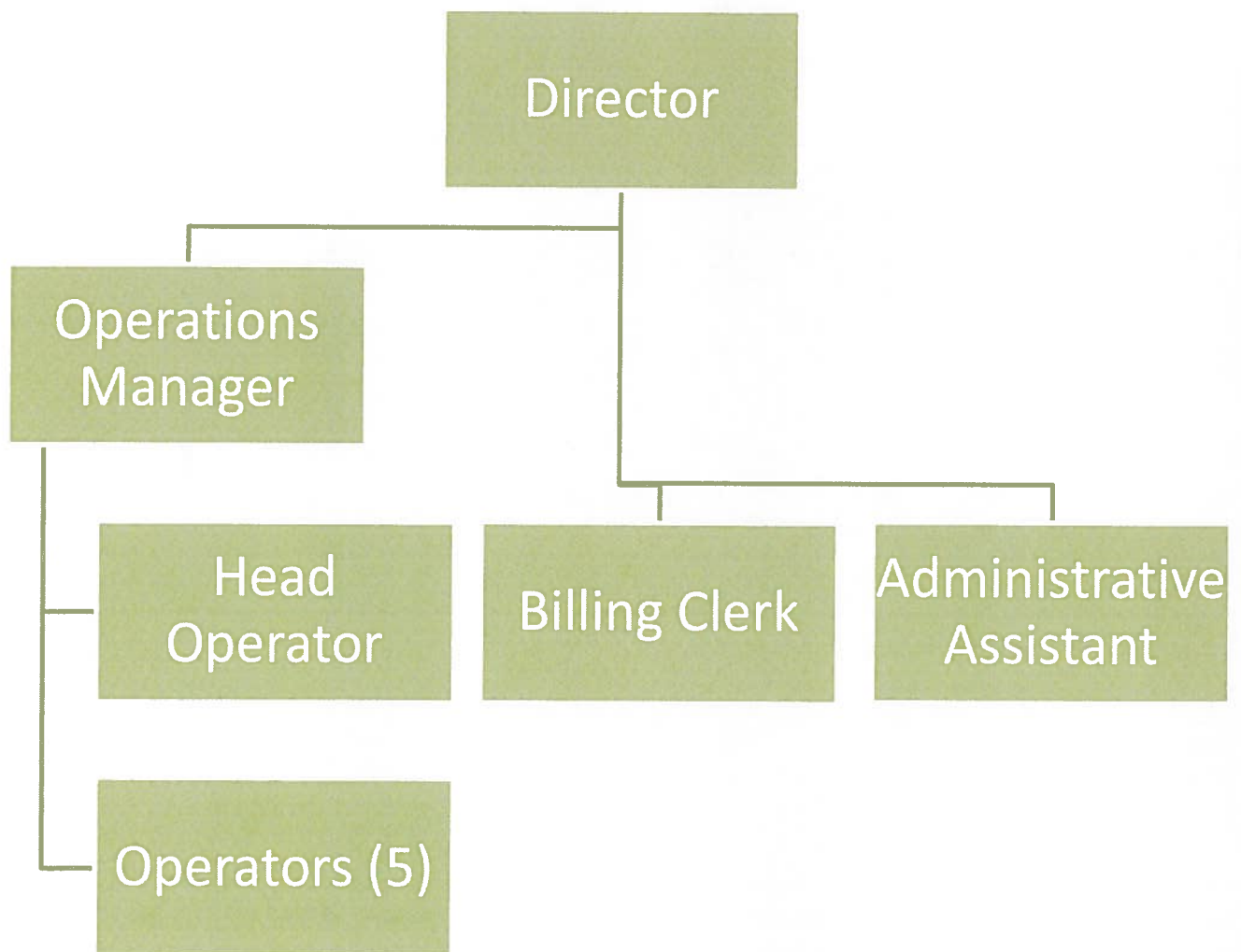
Police Department

Full Time Employees



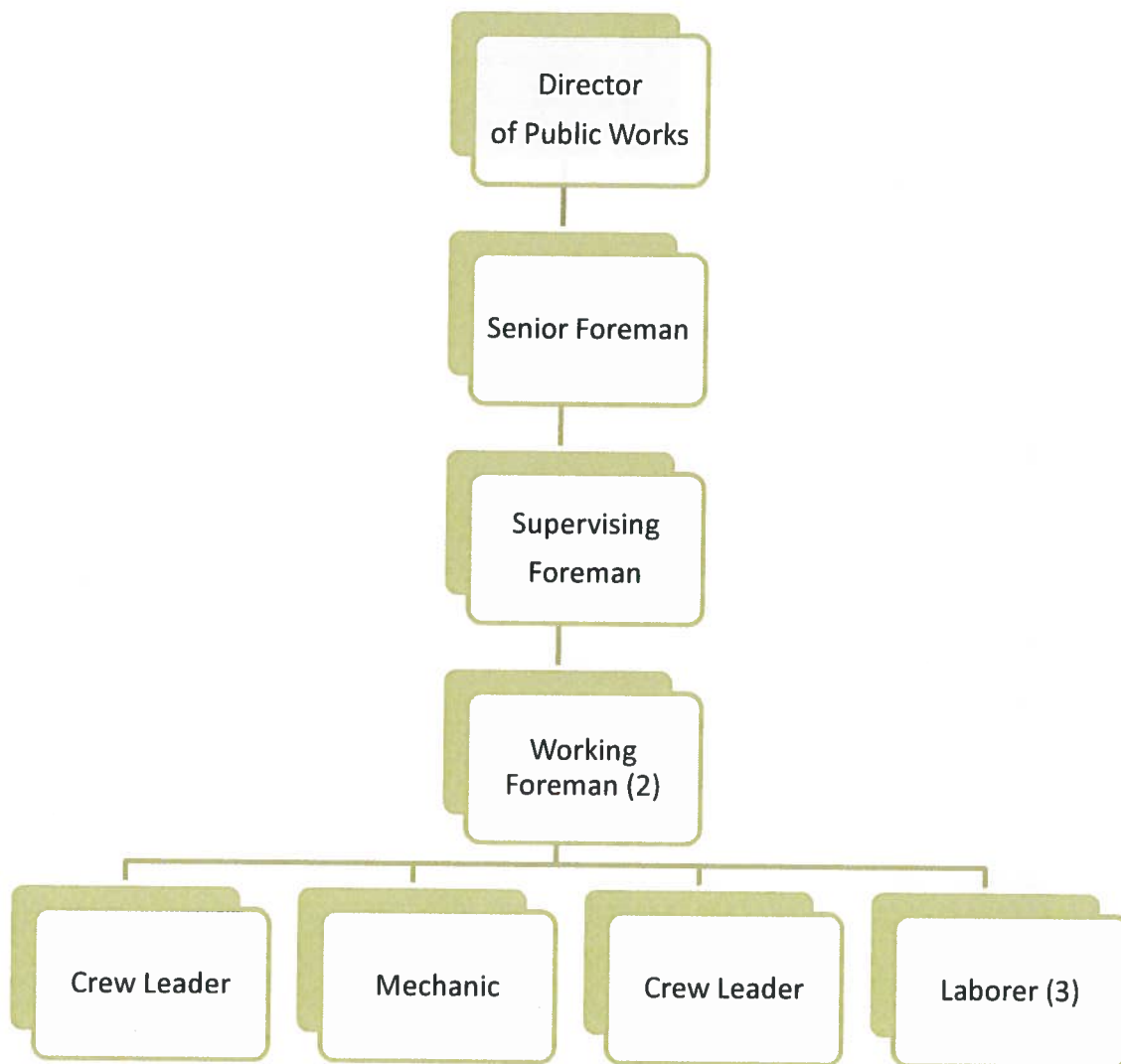
Water and Sewer Department

Full Time Employees



Public Works

Full Time Employees



Warrington Township 2017 Proposed Budget Department Heads

Administration.....Barry P. Luber, Township 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.....Daniel J. Friel, Chief of Police

Public Works.....Joseph Knox, Director

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

Warrington Township 2017 Proposed Budget Budget Summary



SUMMARY

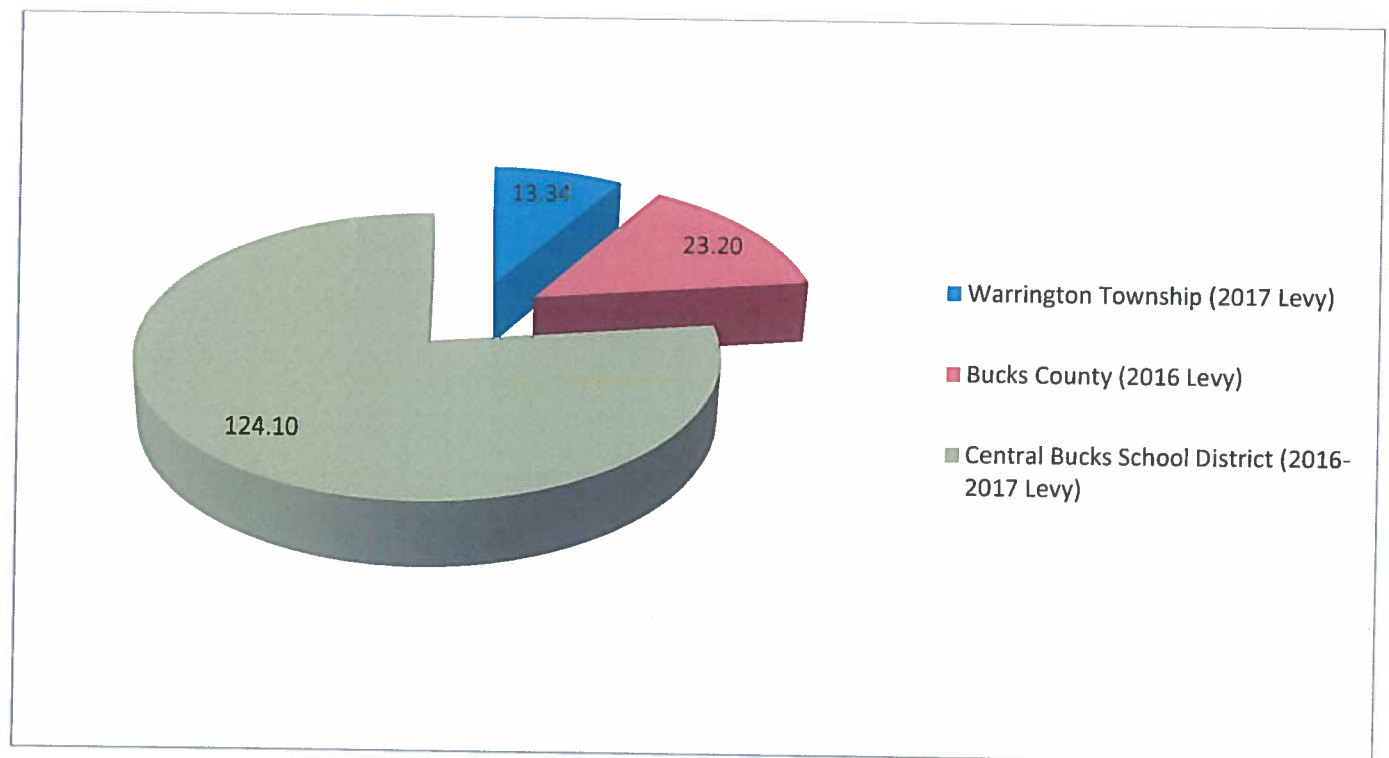
WARRINGTON TOWNSHIP

2017 PROPOSED BUDGET

ALL FUNDS SUMMARY

<u>Operating And Capital Funds</u>	<u>2016 Beginning Fund Balances</u>	<u>2016 Estimated Revenues</u>	<u>2016 Estimated Expenditures</u>	<u>2016 Ending Fund Balance</u>	<u>Proposed 2017 Revenues</u>	<u>Proposed 2017 Expenditures</u>	<u>2017 Ending Balances</u>
General	2,663,881	13,485,651	13,260,540	2,888,992	12,877,450	12,873,568	2,892,874
Water and Sewer Capital Fund	2,135,082	2,138,110	1,721,835	2,551,357	6,334,810	7,211,550	1,674,617
Water and Sewer Operating Fund	2,351,908	7,469,550	6,794,328	3,027,130	7,764,099	7,670,416	3,120,813
Water and Sewer -2014 Bond Fund	7,090,595	40,000	983,000	6,147,595	6,000	5,795,000	358,595
Capital Projects (2016 Bonds)	0	6,005,000	1,226,792	4,778,208	9,500	2,692,000	2,095,708
Open Space	3,034,229	216,450	933,252	2,317,427	298,250	1,783,250	832,427
Capital Projects (2014 Bonds)	1,211,460	2,500	975,000	238,960	1,000	239,960	0
Capital Improvement Fund	936,587	1,351,200	1,779,000	508,787	206,000	675,380	39,407
Debt Service	178,147	1,926,300	1,680,718	423,729	1,757,241	2,012,869	168,101
Highway Aid Fund	52,593	656,955	491,959	217,589	672,900	787,359	103,130
Internal Service Fund	328,521	413,200	567,661	174,060	436,200	541,208	69,052
TOTALS	\$ 19,983,003	\$ 33,704,916	\$ 30,414,085	\$ 23,273,834	\$ 30,363,450	\$ 42,282,560	\$ 11,354,724

Warrington Township 2017 Proposed Budget Warrington Taxpayer Levy (In Mills)



Warrington Township

2017 Proposed Budget

Major Equipment Purchases

Department	Item	Amount	Sources of Funds
Public Works	JCB Attachment	15,000	Internal Services Fund
Public Works	Crack Sealer	38,000	General Fund
Public Works	Hook Truck	83,000	Internal Services Fund
Public Works	3500 Chevy (2)	138,000	Liquid Fuels Fund
Public Works	Dump Truck Body (2)	50,000	Liquid Fuels Fund
Police	Administration Vehicle	33,500	Internal Services Fund
Police	Utility SUV	39,500	Internal Services Fund
Police	Patrol Vehicle (3)	112,500	Internal Services Fund
Mary Barness Tennis & Swim Club	Pool Recreation Equipment	8,000	General Fund
All departments	Accounting Software	31,500	Internal Services Fund
All departments	Computer upgrades	78,000	Internal Services Fund

Warrington Township 2017 Proposed Budget General Fund

Officer Kelly Assisting the Phila Police



Movie Night at Mary Barnes Swim Club



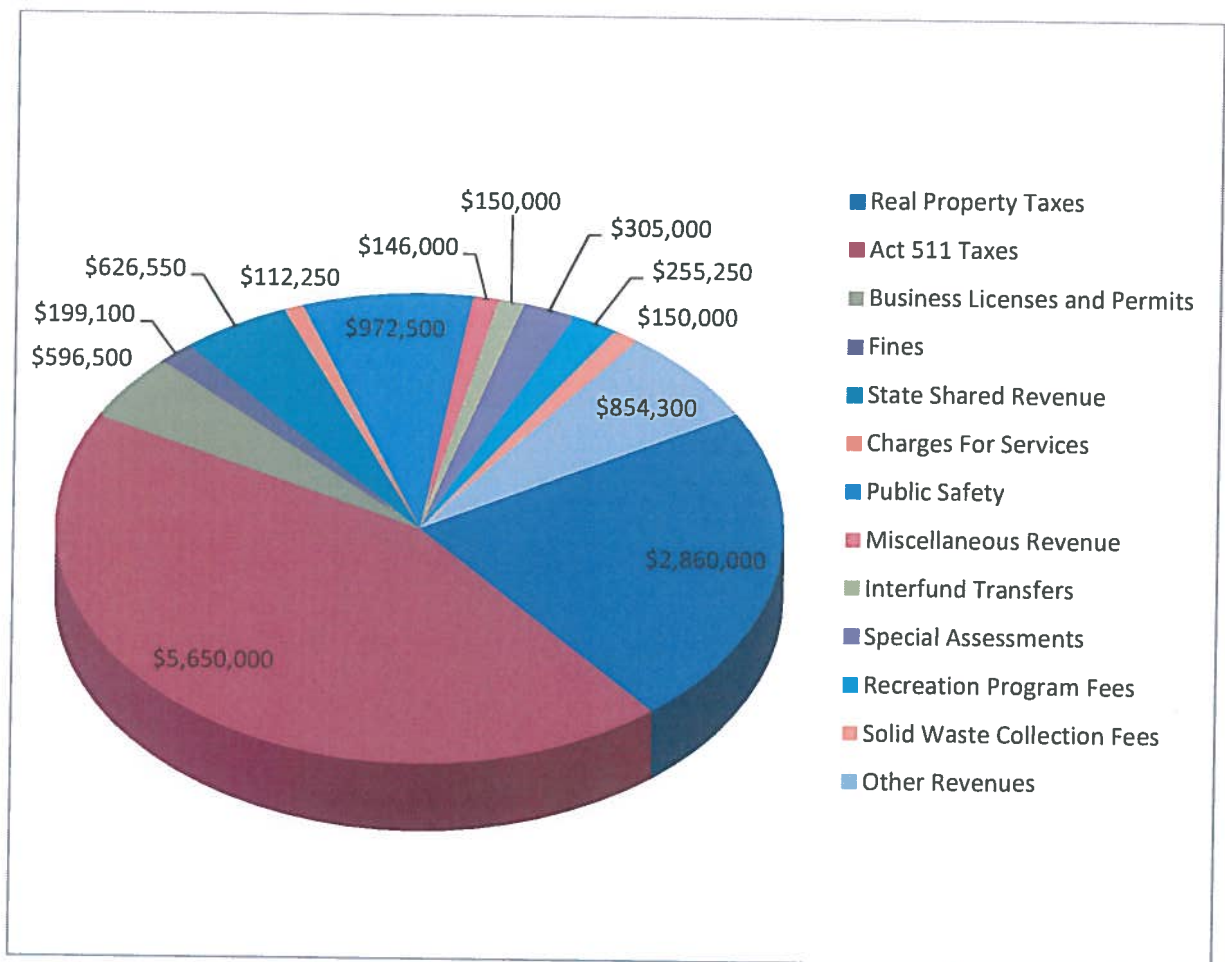
Firefighter Appreciation



**The "Dancing Diggers: perform at
Warrington Day**



Warrington Township 2017 Proposed Budget General Fund Revenue



**GENERAL FUND
REVENUES**

Account Number	Description	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed
Fund Balance						
	Beginning Fund Balance	\$ 2,216,225	\$ 2,386,321	\$ 2,663,881	\$ 2,873,181	\$ 2,888,992
Real Property Taxes						
01.301.100.100	Current Year	1,924,468	1,984,671	2,060,000	2,060,000	2,085,000
01.301.100.200	Current Year- Parks	749,385	777,012	770,000	777,000	775,000
		2,673,853	2,761,683	2,830,000	2,837,000	2,860,000
Act 511 Taxes						
01.310.100	Real Estate Transfers	724,247	983,697	775,000	1,300,000	750,000
01.310.200	Earned Income	4,256,064	4,303,930	4,350,000	4,400,000	4,460,000
01.310.500	Local Services Tax	431,160	486,128	425,000	430,000	440,000
		5,411,471	5,773,755	5,550,000	6,130,000	5,650,000
Licenses and Permits						
01.321.640	Contractor Licenses	31,705	38,740	33,000	36,000	34,000
01.321.800	Cable Television Fees	533,752	549,610	540,000	561,000	560,000
01.321.820	Street Opening Permits	4,342	1,791	2,000	3,000	2,500
		569,799	590,141	575,000	600,000	596,500
Fines						
01.331.100	Court Fines	22,355	20,540	23,000	21,500	21,500
01.331.102	Non Traffic Violations	675	325	1,500	500	500
01.331.105	County Fines	157,478	153,130	148,000	165,000	165,000
01.331.110	State Police Fines	11,899	11,664	10,000	10,000	11,000
01.331.120	Local Ordinance Fines	550	974	1,000	1,300	1,100
		192,957	186,633	183,500	198,300	199,100
Interest Earnings						
01.341.100	Interest Earnings	4,896	7,377	7,000	11,000	14,000
Rents and Royalties						
01.342.200	Building Rentals	31,345	73,288	60,000	55,000	57,000
01.342.300	Rental Income	418,900	392,421	380,000	380,000	380,000
		450,245	465,709	440,000	435,000	437,000
Federal Grants						
01.351.120	Federal Grants - FEMA	0	0	0	170,964	0
01.351.130	Federal Grants - SAFER	164,318	286,094	82,800	36,788	0
01.351.200	Federal Public Safety Grants	4,822	5,503	0	0	0
		169,140	291,597	82,800	207,752	0
State Shared Revenue						
01.355.010	Public Utility Realty Taxes	11,791	11,215	11,200	11,666	11,500
01.355.080	Alcoholic Beverage Licenses	6,300	7,050	7,000	7,050	7,050
01.355.120	State Aid Pension Contribution	344,669	384,242	370,000	406,842	403,000
01.355.300	Fire Relief Fund	223,982	151,402	150,000	151,491	150,000
01.355.400	Recycling Grant	66,168	64,940	65,700	65,720	55,000
		652,910	618,849	603,900	642,769	626,550

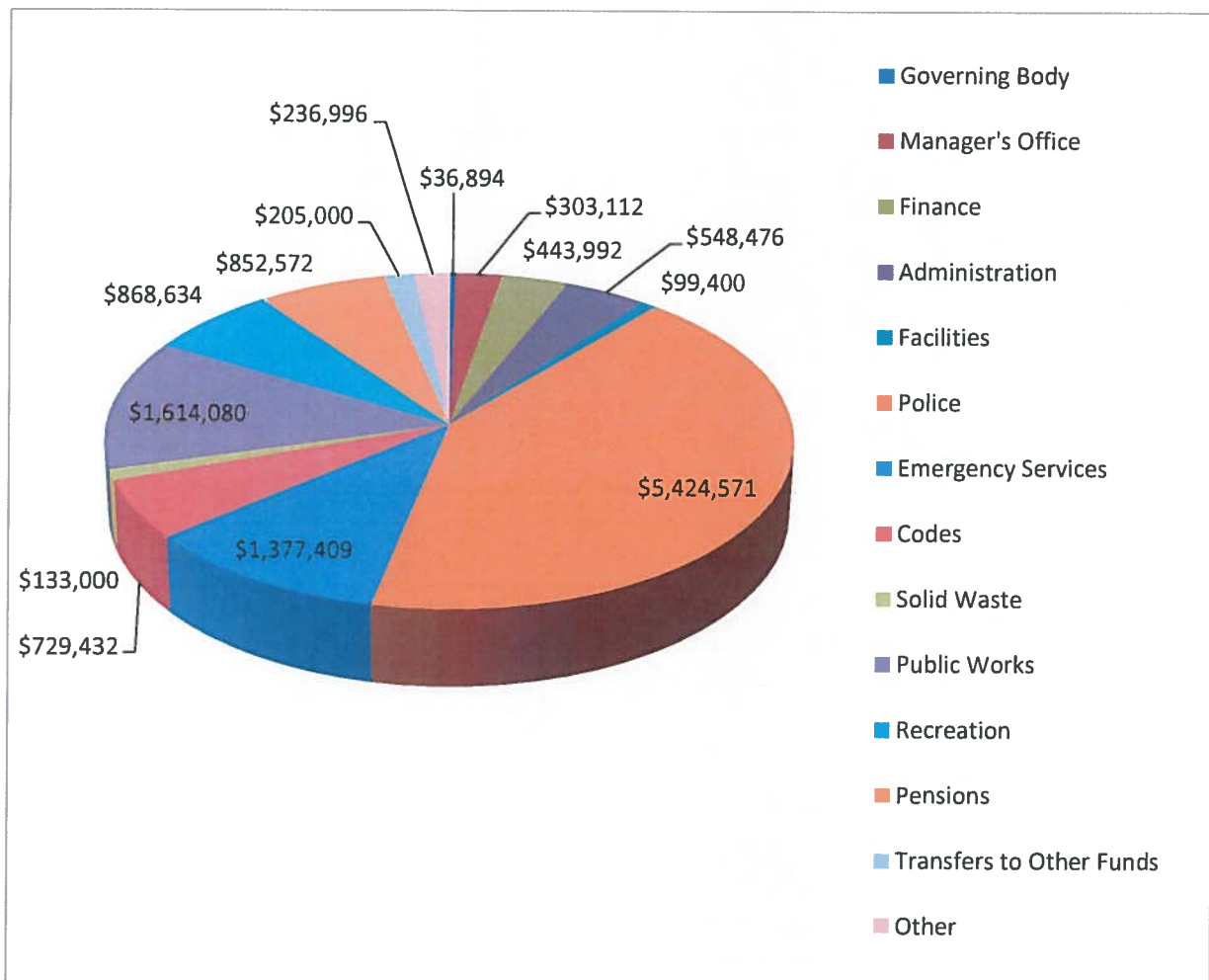
**GENERAL FUND
REVENUES**

Account Number	Description	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed
<u>Local Government Grants</u>						
01.357.510	Highway/Training Grants	13,696	17,860	10,000	9,000	9,000
01.357.520	County DUI- Check Points		3,390	0	10,000	10,000
01.357.530	Misc. Grants	10,239	2,449	0	1,000	0
01.357.550	EAC Grants	0	4,799	10,000	5,000	10,000
01.357.725	Palomino Tennis Courts - USTA Grant	15,000	0	0	0	0
01.357.750	CDBG-Neshaminy Garden Storm Water	136,614	0	0	0	0
		175,549	28,498	20,000	25,000	29,000
<u>Charges For Services</u>						
01.361.100	Escrow Administration	76,710	64,914	73,000	42,000	45,000
01.361.200	Special Police Services	29,234	49,316	25,000	45,000	40,000
01.361.310	Land Development Fees	11,449	16,570	17,500	4,000	7,500
01.361.320	Conditional Use Fees	1,640	1,350	1,500	400	750
01.361.340	Zoning Hearing Board Fees	9,102	15,860	13,000	6,000	7,000
01.361.400	Professional Services Fees	0	1,200	2,000	0	0
01.361.510	Police Reports	12,658	10,303	10,000	10,000	11,000
01.361.530	Open Records Requests Fees	1,680	696	1,000	1,100	1,000
		142,473	160,209	143,000	108,500	112,250
<u>Public Safety</u>						
01.362.200	Fire Safety Inspection Fees	8,783	11,806	15,000	17,000	18,000
01.362.330	Zoning Permits	17,816	21,544	17,000	22,000	20,000
01.362.410	Building Permits	574,709	876,333	750,000	760,000	650,000
01.362.420	Electrical Permits	57,019	83,942	60,000	55,000	45,000
01.362.430	Plumbing Permits	62,070	71,961	70,000	70,000	55,000
01.362.431	Mechanical Permits	54,922	75,493	50,000	55,000	67,000
01.362.432	Sprinkler Permits	24,696	32,195	27,000	30,000	27,000
01.362.433	Fire Alarms	5,515	6,525	5,000	6,000	6,000
01.362.450	Occupancy Permits	74,942	90,250	72,000	80,000	75,000
01.362.460	Sign Permits	5,810	10,615	8,000	6,000	5,500
01.362.470	State Permits	56	(88)	500	500	500
01.362.810	Miscellaneous Permits	6,755	2,052	3,500	3,500	3,500
		893,093	1,282,628	1,078,000	1,105,000	972,500
<u>Highway and Streets</u>						
01.363.600	Sale of Materials	1,109	328	500	2,200	1,300
<u>Solid Waste Collection Fees</u>						
01.365.000	Solid Waste Collection Fees	135,112	150,836	145,000	150,000	150,000
<u>Recreation Program Fees</u>						
01.367.901	Discount Ticket Sales	10,576	8,922	10,000	7,500	7,500
01.367.904	Recreation – Equestrian Rental Fees	1,800	3,000	2,400	2,400	2,400
01.367.907	Program Fees	13,115	12,533	13,000	17,500	17,500
01.367.908	Recreation – Park Rental Fees	5,972	5,158	5,500	6,500	6,000
01.367.909	Recreation – Breakfast With Santa	960	648	1,000	1,000	1,000
01.367.910	Summer Camp Fees	1,010	0	0	0	0
01.367.911	Summer Camp Registration	79,960	84,972	0	0	0
01.367.913	Recreation - Volunteer Appreciation	750	0	750	0	750
01.367.914	Warrington Day	25,715	33,730	32,000	26,217	30,000
01.367.915	Recreation-Discount Movie Tickets	12,218	12,425	10,000	10,000	10,000
01.367.916	Recreation - Roster Fee	23,665	19,998	25,000	20,000	20,000

**GENERAL FUND
REVENUES**

Account Number	Description	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed
<u>Recreation Program Fees - continued</u>						
01.367.950	Swim Club-Membership Fees	110,496	93,494	105,000	91,366	95,000
01.367.951	Swim Club-Daily Fees	24,068	30,923	30,000	44,478	41,000
01.367.953	Swim Club- Replacement I'D's	195	211	200	75	100
01.367.954	Swim Club- Concession Stand rent	0	0	0	1,000	1,500
01.367.955	Swim Club -Facility Rentals	8,429	7,318	8,500	8,228	8,500
01.367.956	Swim Club - Swim Team Fees	19,275	15,920	3,000	2,940	3,000
01.367.957	Swim Club-Program Fees-Swim/Scuba	7,110	9,993	10,000	8,754	9,000
01.367.958	Swim Club - Snack Bar Games	858	936	1,100	927	1,000
01.367.959	Swim Club - Sponsorship Revenue	1,145	449	1,000	625	1,000
		347,317	340,630	258,450	249,510	255,250
<u>Special Assessments</u>						
01.383.700	Park and Recreation Assessments	357,786	476,187	375,000	280,000	205,000
01.383.720	Regal Cinema Impact Fees	100,000	100,000	100,000	100,000	100,000
		457,786	576,187	475,000	380,000	305,000
<u>Contributions and Donations</u>						
01.387.100	Misc Donations	700	742	1,000	1,550	1,500
01.387.200	Contributions - Emergency Services	210	945	0	0	0
01.387.250	Donations - Police	0	0	0	7,400	1,000
01.387.600	Misc. EAC Donations	0	150	500	670	500
		910	1,837	1,500	9,620	3,000
<u>Miscellaneous Revenue</u>						
01.389.100	Miscellaneous Revenues	5,740	7,309	5,000	14,000	6,000
01.389.150	Insurance Recoveries	6,852	16,869	15,000	75,000	15,000
01.389.175	Disability/Worker's Comp. Reimb.	11,555	51,058	25,000	30,000	25,000
01.389.300	Fire Capital Revenue	100,000	100,000	100,000	100,000	100,000
01.391.110	Surplus Equipment Sales	0	0	100	0	0
01.391.200	Sale of TDR's	342,000	0	0	0	0
01.391.300	Sale/Comdenation of Township Property	0	38,510	0	0	0
		466,147	213,746	145,100	219,000	146,000
<u>Interfund Transfers</u>						
01.392.008	Transfer From W & S Fund	104,500	100,000	100,000	150,000	150,000
01.392.035	Transfer From Liquid Fuels Fund	0	0	0	0	0
		104,500	100,000	100,000	150,000	150,000
<u>Refunds of Prior Year Expenditures</u>						
01.395.100	Prior Year Refunds	41,836	24,084	15,486	25,000	370,000
TOTAL REVENUES		12,891,103	13,574,727	12,654,236	13,485,651	12,877,450
TOTAL AVAILABLE BALANCE		\$ 15,107,328	\$ 15,961,048	\$ 15,318,117	\$ 16,358,832	\$ 15,766,442

Warrington Township 2017 Proposed Budget General Fund Expenditures



**GENERAL FUND
EXPENDITURES**

Account Number	Description	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed
<u>Governing Body</u>						
01.400.105	Salaries and Wages	16,250	16,250	16,250	16,250	16,250
01.400.196	Group Benefits	1,008	1,008	1,244	1,244	1,244
01.400.210	Office Supplies	254	276	300	900	300
01.400.261	Minor Equipment		798	0	2,000	1,000
01.400.310	Professional Services	0	0	2,000	5,400	2,000
01.400.321	Telephone	3,914	2,927	5,500	3,200	3,200
01.400.341	Advertising	2,148	1,223	2,500	2,500	2,200
01.400.342	Printing	0	43	200	200	200
01.400.420	Dues & Subscriptions	25	3,281	3,500	3,500	3,500
01.400.460	Seminars, Conf & Meetings	1,971	4,999	5,000	6,400	6,000
01.400.491	General Expenses	(203)	1,503	1,000	1,200	1,000
		25,367	32,308	37,494	42,794	36,894
<u>Township Manager's Office</u>						
01.401.110	Salaries and Wages	180,609	174,794	210,012	125,000	213,744
01.401.196	Group Benefits	79,572	66,934	81,500	52,500	72,367
01.401.210	Office Supplies	603	818	500	250	500
01.401.231	Motor Fuel	1,244	369	1,500	350	1,000
01.401.261	Minor Equipment	3,262	505	2,000	500	1,000
01.401.310	Professional Services	98	0	0	0	0
01.401.321	Telephone	4,680	5,538	5,000	900	2,600
01.401.325	Postage	0	0	100	0	0
01.401.342	Printing	0	0	100	150	200
01.401.374	Machinery & Equipment Repair	412	220	2,500	250	200
01.401.375	Vehicle Maintenance	628	539	500	200	200
01.401.420	Dues & Subscriptions	7,161	2,082	4,500	3,000	3,000
01.401.460	Seminars, Conf & Meetings	5,320	2,659	3,000	2,000	3,000
01.401.460	General Expenses	0	0	0	0	300
01.401.900	Capital Assessment	5,000	5,000	5,000	5,000	5,000
		288,589	259,458	316,212	190,100	303,112
<u>Finance</u>						
01.402.110	Salary/Wages	154,064	187,983	193,800	150,000	188,424
01.402.112	Salary/Wages/Part-time	0	8,000	5,000	27,000	15,000
01.402.180	Overtime	101	638	300	750	500
01.402.196	Group Benefits	89,281	90,694	103,900	72,000	108,668
01.402.210	Office supplies	1,331	1,098	1,200	1,000	1,000
01.402.261	Minor Equipment	0	0	500	250	500
01.402.310	Professional Services	71,891	79,116	70,000	80,000	80,000
01.402.311	Audit & Accounting Services	18,250	18,000	20,000	25,600	25,600
01.402.319	Other Services & Fees	4,075	623	1,400	1,300	1,400
01.402.321	Telephone	3,380	1,804	4,000	1,900	2,500
01.402.325	Postage	366	(1,921)	400	600	400
01.402.342	Printing	183	318	500	750	500
01.402.420	Dues & Subscriptions	711	1,827	500	150	500
01.402.430	R/E Taxes Paid	13,686	11,868	14,000	16,700	17,000
01.402.460	Seminars, Conf & Meetings	888	1,291	2,000	1,300	2,000
		358,207	401,339	417,500	379,300	443,992

**GENERAL FUND
EXPENDITURES**

Account Number	Description	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed
<u>Tax Collection</u>						
01.403.110.100	Tax Collector - General Fund	22,642	34,922	32,000	33,000	33,000
01.403.110.200	Tax Collector - Park & Rec	7,514	12,000	13,000	13,500	13,500
01.403.196	Group Benefits	3,457	3,589	3,400	4,000	3,560
01.403.325	Postage	7,732	7,079	4,600	2,700	3,000
01.403.342	Printing	0	0	1,400	200	1,400
		41,345	57,591	54,400	53,400	54,460
<u>General Government Administration</u>						
01.406.110	Salaries and Wages	65,450	81,714	87,300	87,300	91,751
01.406.112	Salaries and Wages-Part-Time/Seasonal	5,951	15,032	10,000	10,000	7,500
01.406.180	Overtime	5	59	500	200	400
01.406.196	Group Benefits	47,285	72,815	54,700	54,000	46,525
01.406.210	Office Supplies	3,214	3,806	3,500	3,000	3,200
01.406.261	Minor Mach. & Equip.	2,907	1,715	1,500	1,000	1,000
01.406.310	Professional Services	35,814	66,087	45,000	60,000	60,000
01.406.313	Township Engineer	117,625	114,186	115,000	170,000	130,000
01.406.314-100	Professional Services-Legal	0	1,223	10,000	3,000	3,000
01.406.314-200	Township Solicitor	84,373	82,041	110,000	105,000	105,000
01.406.314-300	Labor Counsel Services	0	101	3,000	6,500	3,000
01.406.314-400	Special Legal Services	6,569	7,691	2,500	0	0
01.406.314-500	Litigation & Arbitration	3,063	2,940	5,000	15,000	10,000
01.406.319	Other Services & Fees	22,306	25,484	25,000	30,000	25,000
01.406.321	Telephone	6,116	2,642	6,800	4,500	4,500
01.406.325	Postage	3,646	7,775	8,000	13,000	12,000
01.406.341	Advertising	8,134	2,581	3,000	2,000	2,500
01.406.375	Maint. ^ Repairs - Vehicles	45	18	1,000	500	500
01.406.384	Mach.& Equip.Rental	9,554	10,672	8,000	8,000	8,000
01.406.410	Judgements & Damages	20,000	0	0	0	0
01.406.420	Dues & Subscriptions	1,748	1,134	1,000	1,500	1,000
01.406.450	Contracted Services	29,350	20,100	25,000	27,000	25,000
01.406.457	Doc.Mgmt.License & Support	0	16,640	16,650	0	0
01.406.460	Seminars, Conf & Meetings	397	2,588	400	1,200	600
01.406.491	General Administrative Expense	1,712	2,958	2,000	3,500	3,000
01.406.900	Capital Assessment	5,000	5,000	5,000	5,000	5,000
		480,264	547,000	549,850	611,200	548,476
<u>Township Facilities</u>						
01.409.226	Repair & Maint.Supplies	0	211	500	200	500
01.409.241	General Operating Supplies	4,564	3,069	4,000	4,500	4,500
01.409.261	Minor Equipment	0	5,003	6,000	2,000	1,000
01.409.310	Professional Services	12,293	0	0	0	0
01.409.321	Telephone	7,522	2,529	3,500	2,400	2,400
01.409.360	Utilities	29,919	18,826	33,000	40,000	41,000
01.409.373	Building Maint & Repairs	15,331	9,746	15,000	12,000	14,000
01.409.384	Mach. & Equip.Rental	258	0	1,000	1,000	1,000
01.409.450	Contracted Maintenance Services	32,359	52,239	46,000	35,000	35,000
		102,246	91,623	109,000	97,100	99,400

**GENERAL FUND
EXPENDITURES**

Account Number	Description	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed
<u>Police Services</u>						
01.410.110	Salary/Wages/NonBargining	333,781	459,124	356,900	384,000	363,961
01.410.112	Salary/Wages/Staff	165,863	180,926	175,000	185,000	191,047
01.410.113	Salary/Wages/Bargaining	2,256,719	2,351,127	2,358,300	2,358,000	2,565,842
01.410.115	Salary/Wages - Part Time Officers	0	8,513	20,000	10,000	0
01.410.117	Auxiliary Police	23,102	35,590	23,000	40,000	35,000
01.410.172	Holiday Pay	60,357	66,491	72,400	72,400	78,650
01.410.179	Longevity	103,633	102,749	109,600	109,600	112,983
01.410.180	Overtime	172,981	183,140	160,000	155,000	165,000
01.410.185	Vacation & Comp Time Buy Back	15,404	(21,925)	55,000	25,000	25,000
01.410.196	Group Benefits	1,153,183	1,299,110	1,367,900	1,300,000	1,432,188
01.410.210	Office Supplies	4,646	3,673	3,800	3,800	3,800
01.410.231	Motor Fuel	73,569	46,289	75,000	45,000	45,000
01.410.238	Uniforms	44,390	35,091	30,000	42,000	40,000
01.410.241	General Operating Supplies	24,958	18,733	17,000	27,000	25,000
01.410.251	Vehicle Maintenance Supplies	13,088	11,289	13,000	15,000	15,000
01.410.261	Minor Equipment	14,220	17,617	34,600	60,000	20,000
01.410.310	Professional Services	22,936	26,111	20,000	30,000	32,000
01.410.321	Telephone	25,836	13,659	16,000	14,000	12,000
01.410.325	Postage	344	305	500	1,100	600
01.410.341	Advertising	498	0	300	150	200
01.410.342	Printing	1,120	1,076	1,000	1,500	1,200
01.410.374	Repairs & Maintenance	2,730	3,309	3,000	10,000	12,500
01.410.375	Vehicle Maintenance	22,210	41,821	22,000	34,000	30,000
01.410.384	Equipment Leases	5,785	4,957	5,800	5,800	5,800
01.410.420	Dues & Subscriptions	4,532	8,039	6,000	5,800	5,800
01.410.440	Uniform Cleaning Service	5,115	3,827	3,800	4,500	4,000
01.410.450	Contracted Services	11,282	12,821	10,000	10,000	10,000
01.410.460	Seminars, Conf & Meetings	7,460	10,341	9,000	20,000	17,000
01.410.491	General Expenses	15	520	0	0	0
01.410.740	Capital Equipment	9,957	0	0	0	0
01.410.900	Capital Assessment	150,000	150,000	175,000	175,000	175,000
		4,729,714	5,074,323	5,143,900	5,143,650	5,424,571
<u>Office of Emergency Services</u>						
01.411.110	Salaries and Wages- Emerg. Services	180,476	128,440	0	128,550	133,332
01.411.112	Salary/Wages/Non Super-E.S.	51,852	182,859	0	197,500	196,379
01.411.115	Salary/Wages/Part time	0	6,470	0	9,000	4,500
01.411.180	Overtime	2,144	7,287	5,000	5,000	5,000
01.411.196	Group Benefits-Emerg. Services	88,407	133,233	122,600	133,500	133,578
01.411.210	Office Supplies- Emerg. Service	1,311	739	1,000	750	750
01.411.231	Motor Fuels- Emerg Services	4,514	4,449	10,000	5,000	5,000
01.411.238	Uniforms- Emerg Services	79,908	7,642	7,000	2,000	6,000
01.411.241	General Operating Supplies-E.S.	4,029	3,964	3,000	7,000	5,000
01.411.242	Fire Prevention Supplies-E.S	7,963	9,496	7,500	6,900	4,000
01.411.251	Vehicle Maintenance Supplies-E.S.	0	3,805	0	12,000	5,000
01.411.261	Minor Equipment- Emerg. Services	9,757	24,109	20,500	20,900	28,000
01.411.310	Professional Services- ES	13,207	4,800	4,500	6,500	10,500
01.411.321	Telephone -ES	4,506	3,236	4,000	3,800	3,800
01.411.325	Postage- ES	0	0	200	0	0
01.411.341	Advertising- ES	2,287	0	500	0	300
01.411.342	Printing- E S	238	677	350	200	200
01.411.360	Utilities	-	640	0	4,500	5,000
01.411.375	Vehicle Maintenance- ES	1,053	1,248	3,500	2,000	3,500

**GENERAL FUND
EXPENDITURES**

Account Number	Description	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed
<u>Office of Emergency Services - Cont'd</u>						
01.411.384	Equipment Rental	264	287	400	500	400
01.411.420	Dues & Subscriptions-ES	199	538	250	325	500
01.411.450	Contracted Services- E S	1,848	4,778	5,000	5,000	5,800
01.411.460	Seminars, Conf & Meetings- ES	1,675	1,817	3,000	3,000	3,000
01.411.480	Safety Committee- ES	1,464	17	1,000	1,000	1,000
01.411.491	General Expense-ES	643	14	500	500	500
01.411.531	Firemen's Relief Assoc. -ES	223,982	151,402	150,000	150,000	150,000
01.411.740	Capital Purch.- Mach & Equip-ES	0	58,795	15,000	0	12,000
01.411.740.100	Capital - 2015 Pierce Fire Truck	0	68,526	0	0	0
01.411.760	Capital Purch - furniture	4,278	0	0	0	0
01.411.900	Capital Assessment- ES	14,250	14,000	14,000	14,000	15,000
01.412.196	Group Benefits- Ambulance	3,446	2,150	1,900	3,495	790
01.412.510	Incentive Program	15,150	15,755	14,000	14,000	14,000
01.412.530	Payment For Operations- Amb.	200,630	200,274	200,000	200,000	200,000
01.413.310	Professional Services	3,050	2,000	0	0	0
01.413.354	Workers Comp- Fire Co	46,068	32,669	34,300	34,960	31,580
01.413.491	General Expense - Fire Co.	2,167	0	0	0	0
01.413.510	Incentive Program	42,851	46,385	40,000	43,000	68,000
01.413.530	Payment For Operations- Fire Co	200,255	200,000	200,000	200,000	200,000
01.413.530	Reimbursement for Fire Relief Equipment	0	0	0	0	25,000
01.413.740	Capital Purch.- Mach & Equip-Fire	200,103	100,000	100,000	100,000	100,000
		1,413,975	1,422,501	969,000	1,314,880	1,377,409
<u>Codes Inspection</u>						
01.414.110	Salaries - Professional Staff	275,019	236,254	230,500	230,000	246,256
01.414.115	Salary/Wages-Temp/Season	0	0	35,000	15,000	30,000
01.414.180	Overtime	75	89	400	400	500
01.414.196	Benefits	152,752	130,241	119,700	129,500	124,126
01.414.210	Office supplies	2,408	5,213	1,500	2,500	2,500
01.414.231	Motor Fuels	3,317	1,229	1,500	1,500	1,500
01.414.238	Uniforms	0	719	1,000	600	600
01.414.241	General Operating Supplies	1,538	1,206	800	1,200	1,200
01.414.251	Vehicle Maintenance Supplies	0	1,026		150	150
01.414.261	Minor Equipment	0	998	1,000	2,000	6,000
01.414.310	Professional Services	123,354	306,966	300,000	245,000	250,000
01.414.314	Legal Services	5,331	32,754	17,000	25,000	25,000
01.414.321	Telephone	8,876	5,638	800	7,000	7,000
01.414.325	Postage	451	625	1,000	1,000	1,000
01.414.341	Advertising	4,557	2,317	4,000	1,500	1,500
01.414.342	Printing	622	709	500	600	600
01.414.375	Vehicle Maintenance	1,375	207	1,000	500	1,000
01.414.384	Equipment Rental & Lease	6,308	7,465	12,100	7,500	12,000
01.414.420	Dues & Subscriptions	412	208	500	400	500
01.414.450	Contracted Services	4,746	3,881	4,100	4,500	4,500
01.414.460	Seminars, Conf & Meetings	821	768	1,000	750	2,000
01.414.491	General Expense	1,093	84	500	1,000	1,500
01.414.900	Capital Assessment	15,000	15,000	10,000	10,000	10,000
		608,055	753,597	743,900	687,600	729,432

**GENERAL FUND
EXPENDITURES**

Account Number	Description	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed
<u>Solid Waste Collection</u>						
01.427.310	Professional Services	22,540	0	12,500	11,270	12,500
01.427.450	Contracted Services	101,362	113,748	115,135	115,000	120,500
		123,902	113,748	127,635	126,270	133,000
<u>Environmental Advisory Council</u>						
01.428.112	Salaries-EAC	7,074	7,335	7,000	7,000	7,000
01.428.196	EAC- Group Benefits	659	595	536	536	536
01.428.450	EAC - Contracted Services	1,140	0	0	0	0
01.428.491	EAC Activities	7,673	7,414	10,000	10,000	10,000
		16,546	15,344	17,536	17,536	17,536
<u>Public Works</u>						
01.430.110	Salary and Wages	492,396	428,588	498,000	354,900	442,260
01.430.115	Salary/Wages-Temp/Season	119,489	138,714	200,000	133,000	123,892
01.430.180	Overtime	62,840	52,738	55,000	33,600	33,600
01.430.196	Benefits	348,792	330,823	370,875	283,500	284,324
01.430.210	Office Supplies	6,261	4,322	4,500	1,500	2,000
01.430.231	Motor Fuels	76,212	19,359	55,000	32,000	33,600
01.430.238	Uniforms	4,210	11,486	6,000	4,200	4,200
01.430.241	General Operating Supplies	55,357	41,511	50,000	28,934	24,200
01.430.245	Highway Supplies	11,016	41,316	12,000	20,000	20,000
01.430.246	Bulk Salt	10,727	21,116	10,000	5,000	5,000
01.430.251.	Vehicle Maintenance Supplies	16,856	22,883	20,000	14,960	14,500
01.430.253	Repair & Maint. Supplies - Buildings	101	2,829	3,000	1,000	1,400
01.430.254	Heavy Equip Maintenance Supplies	41,327	27,453	25,000	22,000	21,000
01.430.261	Minor Equipment	10,247	19,229	15,000	12,500	12,500
01.430.310	Professional Services	42,162	49,896	45,000	9,400	1,000
01.430.315	Drug Testing	238	231	400	600	420
01.430.319	Other Services and Fees	50	135	200	140	200
01.430.321	Telephone	13,601	9,651	12,000	8,400	8,400
01.430.325	Postage	91	55	100	100	1,000
01.430.341	Advertising	287	375	1,000	800	500
01.430.342	Printing	630	0	300	150	300
01.430.360	Utilities	186,759	182,361	190,000	173,025	124,184
01.430.371	Repairs & Maintenance	4,358	14,093	2,500	7,500	1,000
01.430.371.100	Land and Land Improvements	47,357	5,218	15,000	0	0
01.430.371.200	Veterans Monument	0	0	500	500	500
01.430.372.100	Storm Sewer Pipe Maintenance	1,354	10,304	15,000	10,000	10,000
01.430.372.200	Storm Sewer Inlets	16,683	17,726	20,000	7,500	15,000
01.430.372.300	Road Maintenance	18,824	22,071	40,000	10,000	28,000
01.430.372.400	Street Light Maintenance	74,225	44,896	50,000	50,000	25,000
01.430.372.500	Traffic Signal Maintenance	37,367	99,109	45,000	45,000	45,000
01.430.374	Plow Equipment Maintenance & Rep	22,103	13,339	8,000	5,000	8,000
01.430.375	Vehicle Maintenance & Repair	37,981	32,582	37,000	17,000	22,000
01.430.384	Equipment Rentals, Leases	13,329	2,853	4,000	3,000	4,000
01.430.420.	Dues & Subscriptions	188	210	300	300	300
01.430.450	Contracted Services	218,661	240,635	210,000	129,000	124,000
01.430.454	State Fees	0	100	300	100	100
01.430.460	Seminars, Conf & Meetings	552	1,900	9,000	1,300	900
01.430.491	General Expense	4,248	374	1,000	1,000	800
01.430.710	Neshaminy Gardens Storm Water impr	203,819	50	0	0	0
01.430.710.100	Lower Nike - Hockey Rink Rehab.	150,316	345	0	0	0
01.430.710.160	Cap SC Pool Replastering	5,125	0	0	0	0

**GENERAL FUND
EXPENDITURES**

Account Number	Description	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed
<u>Public Works - continued</u>						
01.430.710.350	Palomino Tennis Courts - USTA Grant	162,905	0	0	0	0
01.430.710.360	Barness Park - Baseball Field Lighting	11,900	0	0	0	0
01.430.740	Capital Equipment	51,876	0	50,000	30,000	38,000
01.430.750	Minor Equipment (\$1,000 - 10,000)	5,565	0	0	0	0
01.430.900	Capital Assessment	150,000	150,000	190,000	133,000	133,000
		2,738,385	2,060,876	2,270,975	1,589,909	1,614,080
<u>Program Operations -Summer Camp</u>						
01.452.110	Salaries and Wages	33,947	31,064	0	0	0
01.452.196	Group Benefits	2,597	2,376	0	0	0
01.452.210	Office Supplies	0	6	0	0	0
01.452.241	General Operating Supplies	483	4,378	0	0	0
01.452.261	Minor Equipment	5,489	321	0	0	0
01.452.321	Telephone	268	440	0	0	0
01.452.325	Postage	263	307	0	0	0
01.452.341	Advertising	0	314	0	0	0
01.452.342	Printing	301	0	0	0	0
01.452.371	Maintenance Repair	0	2,382	0	0	0
01.452.420	Dues & Subscriptions	60	0	0	0	0
01.452.450	Contracted Services	13,361	17,994	0	0	0
01.452.460	Seminars, Conf & Meetings	0	0	0	0	0
01.452.491	General Expense	5,158	726	0	0	0
01.452.901	Recreation - Discount Ticket	6,784	10,424	9,000	5,000	7,500
01.452.957	Recreation - Program Activities	20,300	21,363	9,000	9,000	9,000
01.452.915	Recreation - Discount Movie Tickets	4,816	11,782	10,000	8,000	8,000
		93,827	103,877	28,000	22,000	24,500
<u>Civic Celebrations</u>						
01.452.902	Recreation-Earth Day	0	1,262	2,000	1,950	1,500
01.452.903	Recreation-Easter Egg Hunt	814	1,027	1,000	885	1,000
01.452.904	Recreation-Equestrian	1,947	5,296	5,000	10,000	7,000
01.452.906	Recreation-Memorial Day	1,128	1,110	2,000	1,650	1,800
01.452.908	Recreation-Misc. Recreation Programs	320	279	500	250	500
01.452.909	Recreation-Santa Breakfast/Lunch	1,497	1,576	1,800	1,600	1,600
01.452.910	Recreation-Bike & Hike-Campout/fishing	1,126	540	1,000	1,000	1,000
01.452.913	Recreation-Vol Appreciation Day	1,487	0	1,000	2,350	1,500
01.452.914	Recreation-Warrington Day	37,088	47,402	30,000	35,000	30,000
		45,407	58,492	44,300	54,685	45,900
<u>Park & Rec - Active</u>						
01.453.110	Salary and Wages	0	0	0	50,700	63,180
01.453.115	Salary/Wages-Temp/Season	0	0	0	19,000	25,165
01.453.180	Overtime	0	0	0	4,800	4,800
01.453.196	Benefits	0	0	0	40,500	40,618
01.453.210	Office Supplies	0	0	0	500	500
01.453.231	Motor Fuels	0	0	0	3,500	4,200
01.453.238	Uniforms	0	0	0	600	600
01.453.241	General Operating Supplies	0	0	0	5,100	6,000
01.453.251.	Vehicle Maintenance Supplies	0	0	0	1,500	2,000
01.453.253	Repair & Maint. Supplies - Buildings	0	0	0	750	200
01.453.254	Heavy Equip Maintenance Supplies	0	0	0	2,000	2,000
01.453.261	Minor Equipment	0	0	0	1,500	1,500
01.453.310	Professional Services	0	0	0	300	2,500
01.453.315	Drug Testing	0	0	0	60	60
01.453.319	Other Services and Fees	0	0	0	600	600

**GENERAL FUND
EXPENDITURES**

Account Number	Description	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed
<u>Park & Rec - Active - continued</u>						
01.453.321	Telephone	0	0	0	1,200	1,200
01.453.325	Postage	0	0	0	0	
01.453.341	Advertising	0	0	0	250	250
01.453.342	Printing	0	0	0	0	
01.453.360	Utilities	0	0	0	852	684
01.453.371	Repairs & Maintenance	0	0	0	3,000	2,000
01.453.371.100	Land and Land Improvements	0	0	0	0	0
01.453.375	Vehicle Maintenance & Repair	0	0	0	1,000	1,500
01.453.384	Equipment Rentals, Leases	0	0	0	1,500	3,000
01.453.420.	Dues & Subscriptions	0	0	0	0	0
01.453.450	Contracted Services	0	0	0	20,000	20,000
01.453.454	State Fees	0	0	0	0	0
01.453.460	Seminars, Conf & Meetings	0	0	0	400	1,800
01.453.491	General Expense	0	0	0	1,200	1,200
01.453.710.100	Lower Nike - Hockey Rink Rehab.	0	0	0	0	0
01.453.710.160	Cap SC Pool Replastering	0	0	0	0	0
01.453.710.350	Palomino Tennis Courts - USTA Grant	0	0	0	0	0
01.453.710.360	Barness Park - Baseball Field Lighting	0	0	0	0	0
01.453.740	Capital Equipment	0	0	0	0	0
01.453.750	Minor Equipment (\$1,000 - 10,000)	0	0	0	3,750	3,750
01.453.760	Furniture & Fixtures	0	0	0	0	0
01.453.900	Capital Assessment	0	0	0	19,000	19,000
		0	0	0	183,562	208,307

Park & Rec - Passive

01.454.110	Salary and Wages	0	0	0	101,400	126,360
01.454.115	Salary/Wages-Temp/Season	0	0	0	38,000	44,524
01.454.180	Overtime	0	0	0	9,600	9,600
01.454.196	Benefits	0	0	0	81,000	81,235
01.454.210	Office Supplies	0	0	0	1,000	1,000
01.454.231	Motor Fuels	0	0	0	6,500	8,400
01.454.238	Uniforms	0	0	0	1,200	1,200
01.454.241	General Operating Supplies	0	0	0	21,000	19,800
01.454.246	Bulk Salt	0	0	0	5,000	5,000
01.454.251	Vehicle Maintenance Supplies	0	0	0	2,000	3,000
01.454.253	Repair & Maint. Supplies - Buildings	0	0	0	250	400
01.454.254	Heavy Equip Maintenance Supplies	0	0	0	2,000	2,000
01.454.261	Minor Equipment	0	0	0	0	1,000
01.454.310	Professional Services	0	0	0	300	2,500
01.454.315	Drug Testing	0	0	0	120	120
01.454.319	Other Services and Fees	0	0	0	0	0
01.454.321	Telephone	0	0	0	2,400	2,400
01.454.325	Postage	0	0	0	0	0
01.454.341	Advertising	0	0	0	250	250
01.454.342	Printing	0	0	0	0	0
01.454.360	Utilities	0	0	0	6,124	5,132
01.454.371	Repairs & Maintenance	0	0	0	1,000	2,000
01.454.371.100	Land and Land Improvements	0	0	0	0	0
01.454.371.200	Veterans Monument	0	0	0	500	500
01.454.375	Vehicle Maintenance & Repair	0	0	0	2,000	3,000
01.454.384	Equipment Rentals, Leases	0	0	0	500	750
01.454.420.	Dues & Subscriptions	0	0	0	0	0
01.454.450	Contracted Services	0	0	0	64,500	74,000

**GENERAL FUND
EXPENDITURES**

Account Number	Description	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed
<u>Park & Rec - Passive - continued</u>						
01.454.454	State Fees	0	0	0	0	0
01.454.460	Seminars, Conf & Meetings	0	0	0	400	6,300
01.454.491	General Expense	0	0	0	0	0
01.454.740	Capital Equipment	0	0	0	0	0
01.454.750	Minor Equipment (\$1,000 - 10,000)	0	0	0	0	3,750
01.454.760	Furniture & Fixtures	0	0	0	0	0
01.454.900	Capital Assessment	0	0	0	38,000	38,000
		0	0	0	385,044	442,221
<u>Swim Club Operations</u>						
01.455.110	Salary & Wages-Parks Dept.	9,100	0	0	0	79,848
01.455.196	Other Employee Benefits	696	0	0	0	6,108
01.455.210	Office Supplies	17	0	0	0	0
01.455.241	General Operating Supplies	6,018	6,628	5,000	9,300	17,000
01.455.261	Minor Equipment	1,219	1,177	5,000	2,500	3,000
01.455.740	Capital Equipment	0	0	15,000	0	8,000
01.455.321	Telephone	1,123	1,283	1,700	1,500	1,500
01.455.325	Postage	0	0	150	0	250
01.455.341	Advertising	0	0	1,000	4,035	2,500
01.455.360	Utilities	9,904	8,092	9,000	8,000	8,000
01.455.374	Maintenance and Repairs	8,424	9,180	11,000	5,000	10,000
01.455.450	Contracted Services	138,380	156,480	130,000	135,000	10,000
01.455.957	Program Activities	2,649	1,273	2,000	1,500	1,500
		177,530	184,113	179,850	166,835	147,706
01.486.100	Property & Casualty Insurance	177,686	175,444	200,000	160,000	165,000
01.487.197	Police Pension MMO	717,492	762,752	748,774	748,774	769,228
01.487.198	Non-Uniform Pension	82,470	74,277	65,310	65,310	62,638
01.487.199	Non-Uniform Pension -Defined Contr.	0	0	8,300	8,300	20,706
		799,962	837,029	822,384	822,384	852,572
01-491-000	Refund of Prior Year Revenues	0	0	0	84,291	0
<u>Interfund Transfers</u>						
01.492.019	Transfer to Capital Improvement Fund	500,000	580,000	375,000	750,000	205,000
01.492.016	Transfer to Open Space Fund	0	0	38,000	38,000	0
01.492.021	Transfer to Debt Service Fund	0	475,000	0	340,000	0
01.492.035	Transfer to Liquid Fuels Fund	0	53,505	0	0	0
		500,000	1,108,505	413,000	1,128,000	205,000
TOTAL EXPENDITURES		12,721,007	13,297,167	12,444,936	13,260,540	12,873,568
TOTAL REVENUE		12,891,103	13,574,727	12,654,236	13,485,651	12,877,450
ENDING FUND BALANCE		\$ 2,386,321	\$ 2,663,881	\$ 2,873,181	\$ 2,888,992	\$ 2,892,874

Warrington Township 2017 Proposed Budget Water & Sewer Capital Projects



Installation of Sewer Lines

**WATER & SEWER CAPITAL FUND
REVENUES**

Account Number	Description	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed
Fund Balance						
	Beginning Fund Balance	\$210,856	\$764,736	\$2,135,082	\$2,135,082	\$2,551,357
Sewer Revenues						
06.364.200	Sewer Proj Assessment fees	20,551	313,433	0	0	0
06.364.210	Sewer Tap-In Fees	858,832	775,759	825,000	627,000	320,000
		879,383	1,089,192	825,000	627,000	320,000
Water Revenues						
06.378.200	Water Project Assesment Fees	0	173,067	80,000	0	0
06.378.202	Costner Filtration Project	0	0	1,483,000	494,000	1,406,000
06.378.204	Water Main Extensions/connections	0	0	2,135,000	705,000	1,430,000
06.378.210	Water Tap-In Fees	364,295	358,953	350,000	280,000	133,000
06.380.103	NWWA Interconnections	0	0	0	0	306,800
06.380.104	Woodlands SCADA Integration	0	0	0	32,110	
06.380.105	Booster Station Upgrades	0	0	0	0	237,250
06.380.106	Wells 3 & 9 GAC Filtration	0	0	0	0	2,086,500
		364,295	532,020	4,048,000	1,511,110	5,599,550
06.392.008	Transfer From W/S Operations Fund	0	0	0	0	415,260
TOTAL REVENUES		1,243,678	1,621,212	4,873,000	2,138,110	6,334,810
TOTAL AVAILABLE BALANCE		1,454,534	2,385,948	7,008,082	4,273,192	8,886,167

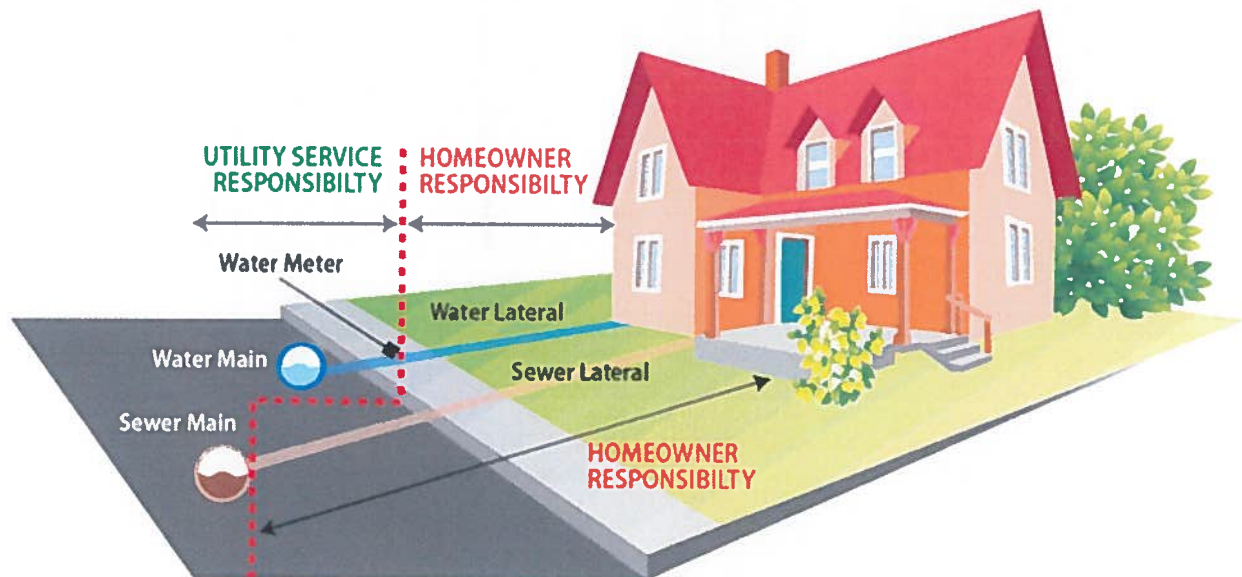
EXPENDITURES

General Administration						
06.406.740	Equipment	0	0	25,000	25,000	10,000
06.406.750	Vehicles	37,478	0	50,000	50,000	50,000
		37,478	0	75,000	75,000	60,000
Wastewater						
06.429.536	Horsham Tapping Fees	0	22,586	0	0	0
06.429.720.002	County Line Sewer	0	0	130,000	102,000	0
06.429.720.003	Pump Station Upgrades	124,800	46,274	60,000	0	60,000
06.429.720.004	Sewer System Improvements	178	0	30,000	0	30,000
06.429.720.005	Bristol Rd Sewer	0	0	230,000	0	230,000
06.429.720.008	Bradford Green Force Main	220,829	1,613	0	(1,613)	0
06.429.720.009	Shetland Rehab	4,057	0	0	0	0
06.429.720.010	Bristol/Cooper Sewer	10,000	0	0	0	0
06.429.720.011	Anna/Honora Water & Sewer	106,400	28,555	0	0	0
06.429.720.012	Tradesville Driveway	0	0	100,000	0	100,000
06.429.720.013	County Line Rd. LPSS WD2	0	0	0	30,000	265,000
06.429.720.014	Pump Station SCADA Integration	0	0	0	0	105,000
06.429.720.015	Warr. Oaks Pump Station Upgrade	0	0	0	0	345,000
06.429.720.016	Springbrook Lift Station Upgrade	0	0	0	0	250,000
		466,264	99,028	550,000	130,387	1,385,000
Water Distribution						
06.448.720.001	W Sys Imp/Distribution	0	0	250,000	50,000	200,000
06.448.720.002	Oak Avenue	126,929	14,103	0	0	0
06.448.720.003	Penn Valley Pump	0	132,535	0	1,338	0
06.448.720.004	Pickertown Rd.	0	0	29,000	29,000	0
06.448.720.005	Street Rd.	0	0	100,000	100,000	0
06.448.720.006	Water Main Extensions/connections	0	0	2,135,000	705,000	1,430,000
06.448.720.103	NWWA Interconnections	0	0	0	50,000	256,800
06.448.720.104	Woodlands SCADA Integration	0	0	0	32,110	0
06.448.720.105	Booster Station Upgrades	0	0	0	0	237,250
		126,929	146,638	2,514,000	967,448	2,124,050

**WATER & SEWER CAPITAL FUND
EXPENDITURES**

Account Number	Description	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed
<u>Water Supply and Treatment</u>						
06.449.536	Horsham Tapping Fees	0	5,200	5,000	5,000	0
06.449.720.001	CapWater System Improvements	59,127	0	500,000	0	30,000
06.449.720.004	Costner Filtration Project	0	0	1,483,000	494,000	1,406,000
06.449.720.005	Orchard/Costner/Fairways Repairs	0	0	0	0	170,000
06.449.720.006	Wells 3 & 9 GAC Filtration	0	0	0	50,000	2,036,500
		59,127	5,200	1,988,000	549,000	3,642,500
TOTAL EXPENDITURES		689,798	250,866	5,127,000	1,721,835	7,211,550
TOTAL REVENUE		1,243,678	1,621,212	4,873,000	2,138,110	6,334,810
ENDING FUND BALANCE		\$764,736	\$2,135,082	\$1,881,082	\$2,551,357	\$1,674,617

Warrington Township 2017 Proposed Budget Water & Sewer Fund



**WATER AND SEWER FUND
REVENUES**

Account Number	Description	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed
<u>Fund Balance</u>						
	Beginning Fund Balance	\$2,939,713	\$3,103,609	\$2,351,908	\$2,351,908	\$3,027,130
<u>Interest Earnings</u>						
08.341.100	Interest Earnings -Banking	4,269	4,386	4,000	3,000	4,000
08.341.102	Interest Earnings - Savings	1,474	0	0	0	0
08.341.104	Interest Earnings - Installments	10,558	12,796	14,000	12,000	12,000
08.341.200	Gain/Loss on Invst - Realized	(355)	0	0	0	0
08.341.201	Gain/Loss on Invst - Unrealized	435	0	0	0	0
		16,381	17,182	18,000	15,000	16,000
<u>Sewer Revenues</u>						
08.364.101	Sewer Sales - Residential	2,613,594	2,551,192	2,700,000	3,000,000	3,090,000
08.364.102	Sewer Sales - Unmetered	61,584	62,025	64,000	61,000	62,830
08.364.103	Sewer Sales - Commercial	446,284	420,609	438,000	500,000	515,000
08.364.104	Sewer Sales - Industrial	74,780	80,050	77,300	78,000	80,340
08.364.105	Sewer Sales - Schools	14,868	12,954	15,000	20,000	15,600
08.364.106	Sewer Sales - Faith Based	10,144	23,887	9,000	13,000	13,390
08.364.107	Sewer Sales - Public	296	1,369	900	1,200	1,236
08.364.108	Sewer Sales - Seasonal	71	234	200	350	361
08.364.141	Late Payment Penalties - Sewer	(1,387)	34,597	25,000	40,000	40,000
08.364.200	Sewer Proj Assessment fees	0	0	0	0	0
08.364.210	Sewer Tap-in Fees	0	0	0	0	0
	Sewer Service Fee	0	0	0	0	0
08.364.320	Sewer Inspection Fees	15,380	21,301	17,000	10,000	10,000
		3,235,614	3,208,218	3,346,400	3,723,550	3,828,757
<u>Water Revenues</u>						
08.378.101	Water Sales - Residential	1,712,163	1,635,471	1,750,000	2,000,000	2,284,179
08.378.103	Water Sales - Commercial	431,807	390,362	400,000	400,000	457,872
08.378.104	Water Sales - Industrial	44,437	49,201	51,500	51,500	58,746
08.378.105	Water Sales - Schools	36,364	35,586	33,000	33,000	37,724
08.378.106	Water Sales - Faith Based	6,592	16,629	5,500	0	6,335
08.378.107	Water Sales - Public	1,618	20,932	26,000	26,000	29,661
08.378.108	Water Sales - Seasonal	5,617	5,939	5,500	5,500	6,335
08.378.109	Water Sales - Construction	12,180	13,507	17,500	10,000	11,000
08.378.112	Water Sales - Base Rate	(53)	0	0	0	0
08.378.141	Late Payment Penalties - Water	(2)	22,541	15,000	25,000	28,000
08.378.190	Meter Sale & Replacement	49,955	93,855	60,000	40,000	50,000
08.378.200	Water Proj Assesment fees	0	0	0	0	0
08.378.210	Water Tap-in fees	0	0	0	0	0
	Water Service Fee	0	0	0	0	415,260
08.378.320	Water Inspection Fees	13,160	21,487	17,000	10,000	17,000
		2,313,838	2,305,510	2,381,000	2,601,000	3,402,112
<u>Other Revenues</u>						
08.380.100	Miscellaneous Revenue	78	213	100	0	100
08.380.101	Insurance Claim Reimbursement	26,902	0	3,000	0	3,000
08.380.102	Coop Ag- Admin/Legal/NWWA Reim	0	0	600,000	1,000,000	417,130
		26,980	213	603,100	1,000,000	420,230
<u>General Operating Revenue</u>						
08.383.100	Certification Fees	12,300	14,500	15,000	12,000	12,000
08.383.120	Hydrant Assessment Fee	81,927	80,683	80,000	82,000	80,000
08.383.200	Lien Charge/NSF Fees	6,416	3,237	2,500	4,000	3,000
08.383.300	Water & Sewer Specifications	0	35	100	0	0
08.383.400	Plumbing Fees	16,500	0	0	0	0
		117,143	98,455	97,600	98,000	95,000
<u>Interfund Transfers</u>						
08.392.001	Transfer From General Fund	0	0	0	0	0
08.395.100	Refund - Prior Year Expenditures	79,295	907	2,000	32,000	2,000
08.395.200	Refund-Prior year Revenues	(83)	0	0	0	0
		79,212	907	2,000	32,000	2,000
TOTAL REVENUES		5,789,168	5,630,485	6,448,100	7,469,550	7,764,099
TOTAL AVAILABLE BALANCE		8,728,881	8,734,094	8,800,008	9,821,458	10,791,228

**WATER AND SEWER FUND
EXPENDITURES**

Account Number	Description	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed
<u>General Administration</u>						
08.406.112	Salary and Wages	152,749	176,915	167,341	167,000	215,476
08.406.115	Temporary/Seasonal part-time	0	0	8,500	8,500	8,500
08.406.180	Overtime	305	906	500	1,600	1,500
08.406.196	Employee Benefits	339,453	360,693	372,269	372,000	479,698
08.406.197	Employee Pensions	50,000	79,888	32,665	32,665	31,314
08.406.210	Office Supplies	1,012	379	100	100	100
08.406.238	Uniforms	2,609	2,703	3,000	2,500	3,000
08.406.241	General Operating Supplies	914	2,459	1,700	1,500	1,500
08.406.242	Safety Supplies	4,648	4,388	3,000	3,000	3,000
08.406.248	Water Conservation Materials	0	0	500	500	1,000
08.406.261	Minor Equipment	4,892	15,295	500	2,000	2,000
08.406.267	Computer Software	4,140	3,635	5,000	33,250	41,750
08.406.310	Professional Services	291	1,325	2,000	1,000	26,500
08.406.311	Accounting	12,250	12,500	12,500	12,500	13,500
08.406.313	General Engineering	63,479	88,804	100,000	75,000	80,000
08.406.313.200	Engineering-Willow Grove-AF	0	59,548	100,000	50,000	50,000
08.406.314.100	Legal Services	12,715	23,830	13,000	13,000	15,000
08.406.314.200	Legal-Willow Grove-AF	0	18,074	40,000	30,000	40,000
08.406.314.400	Neshaminy Creek TMDL - Legal	6,356	2,375	3,000	258	0
08.406.318	Lien Fees	1,856	521	1,000	1,000	1,000
08.406.319	Banking Services Charges	18,819	23,564	20,000	20,000	20,000
08.406.325	Postage	10,412	17,439	15,000	15,000	15,000
08.406.341	Advertising	231	1,088	1,000	1,000	1,000
08.406.342	Printing	6,344	5,754	5,000	5,000	5,000
08.406.344	Consumer Confidence Report	3,444	5,925	6,000	3,350	4,000
08.406.376	Maintenance and Repairs - Furniture & Fixtures	58	0	500	500	500
08.406.377	Scada Software Upgrades	15,801	2,880	4,000	6,000	6,000
08.406.383	Office Rental	0	4,606	4,500	4,500	4,500
08.406.384	Machinery & Equipment Leases	2,472	1,871	2,000	2,000	2,000
08.406.420	Dues & Subscriptions	350	45	350	400	500
08.406.450	Contracted Services	49,583	24,787	25,000	15,000	42,350
08.406.452	GIS Maintenance/Munilogic	16,249	6,283	20,000	20,000	20,000
08.406.453	PA One Call	3,574	1,529	2,000	2,000	2,000
08.406.454	State Fees	3,263	14,524	7,500	3,000	3,000
08.406.455	Munilogic Asset List	0	0	25,000	0	0
08.406.460	Seminars, Conferences & Meetings	612	1,751	3,000	1,200	3,000
08.406.750	Capital Purchase - Vehicles	0	37,386	0	0	0
08.406.750.001	Capital Purchase - Server upgrades	0	0	0	0	22,000
08.406.999	Miscellaneous- Willow Grove- AF	0	0	0	30,000	38,000
		788,881	1,003,670	1,007,425	936,323	1,203,688
<u>Building and Grounds</u>						
08.409.231	Motor Fuels	29,246	13,628	25,000	13,000	14,000
08.409.236	Building Supplies	110	0	0	0	0
08.409.261	Minor Equipment	2,695	0	1,000	1,000	1,000
08.409.310	Professional Services	159	0	0	27	0
08.409.317	Fencing Services	0	550	5,000	5,000	25,000
08.409.321.001	Telephone -- Administration	16,361	19,385	25,000	6,000	6,000
08.409.321.002	Telephone -- Tradesville	2,261	10,150	5,000	2,500	2,500
08.409.321.003	Wireless Telephone	6,473	7,063	7,500	6,500	6,500
08.409.321.004	Telephone - Pump Stations	708	0	1,500	8,700	8,700
08.409.365	Trash Removal	3,410	4,095	4,000	4,000	4,000
08.409.371	Maintenance & Repair - Land	22,969	21,029	25,000	23,000	25,000
08.409.373	Maintenance & Repair - Building	15,550	10,786	10,000	5,000	15,000
08.409.374	Maintenance & Repair - M & E	2,877	2,776	3,000	3,000	3,000
08.409.375	Maintenance & Repair - Vehicles	24,688	21,573	25,000	15,000	25,000
08.409.383	Office Rental	4,500	0	0	0	0
		132,007	111,035	137,000	92,727	135,700
<u>Hydrants</u>						
08.411.221	Operating Supplies	3,025	0	1,000	1,000	1,000
08.411.253	General Repairs	9,133	6,128	5,000	2,000	5,000
08.411.372	Fire Hydrant Maintenance	1,278	274	1,500	1,500	1,500
		13,436	6,402	7,500	4,500	7,500

**WATER AND SEWER FUND
EXPENDITURES**

Account Number	Description	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed
<u>Wastewater</u>						
08.429.112	Salaries and Wages	185,478	207,136	217,360	217,000	242,332
08.429.180	Overtime	33,109	32,307	25,000	30,000	30,000
08.429.222	Lab Chemicals	101,619	129,198	105,000	138,000	130,000
08.429.225	Lab Supplies	778	4,527	1,000	1,000	1,000
08.429.241	General Operating Supplies	6,559	3,617	5,000	5,000	5,000
08.429.253	Materials	0	81	0	0	0
08.429.316	Lab Expense	18,399	23,344	19,000	19,000	19,000
08.429.360	Utilities	192,612	172,792	187,000	165,000	170,000
08.429.365	Sludge Removal/Treatment	122,671	130,100	130,000	110,000	130,000
08.429.372	Maintenance & Repair - Infrastructure	84,928	34,864	30,000	70,000	60,000
08.429.374	Maintenance & Repair - M & E	127,106	133,719	130,000	120,000	130,000
08.429.420	Dues & Subscriptions	216	1,110	500	500	750
08.429.450	Miscellaneous Contracted Services	6,121	8,333	8,000	6,000	6,000
08.429.460	Seminars, Conferences & Meetings	743	600	1,500	3,000	3,000
08.429.530	Warminster Township Authority	997,327	933,468	950,000	1,180,000	1,180,000
08.429.531	Warminster Township Authority - Maintenance	4,017	20,033	5,000	15,000	20,000
08.429.532	Chalfont/New Britain Authority	6,933	2,807	2,500	2,500	2,500
08.429.533	Montgomery Township MSA	5,731	8,503	9,000	9,500	9,500
08.429.534	Horsham Water and Sewer Authority	1,836	1,515	2,200	2,200	2,200
08.429.535	Montgomery Township Tap Fee	27,839	0	0	0	0
08.429.613	Tradesville Plant - Cap. Eng	63,370	71,082	65,000	0	0
08.429.614	Sewer System Improvements - Cap Eng	185,685	103,051	120,000	2,166	0
		2,173,077	2,022,187	2,013,060	2,095,866	2,141,282
<u>Meters</u>						
08.447.221	Meters (Residential)	39,157	62,930	50,000	70,000	70,000
08.447.222	Meter (Commerical/Industrial)	14,278	40,640	20,000	15,000	20,000
08.447.223	Radio Read Upgrades	35,250	67,539	40,000	50,000	100,000
08.447.224	BackFlow Preventers	0	0	1,000	1,500	2,000
		88,685	171,109	111,000	136,500	192,000
<u>Water Distribution</u>						
08.448.112	Salaries and Wages	90,508	101,290	108,680	108,600	121,166
08.448.180	Overtime	16,555	16,396	14,000	17,000	17,000
08.448.196	Group Benefits	0	-217	0	0	0
08.448.241	General Operating Supplies	4,368	3,761	4,500	3,000	4,500
08.448.253	General Repair Supplies	1,248	3,351	4,000	3,500	3,500
08.448.316	New Water Lab testing	808	2,735	0	0	0
08.448.372	Repairs & Maint - Infrastructure	29,519	27,926	20,000	30,000	30,000
08.448.374	Equipment Repairs	867	6,633	4,000	5,500	5,500
08.448.410	PFOS Contamination	2,692	45,056	6,000	0	0
08.448.420	Dues & Subscriptions	2,819	1,119	2,000	1,000	1,500
08.448.450	Contracted Services - Leak Detection	16,850	2,155	10,000	10,000	10,000
08.448.460	Seminars, Conferences & Meetings	1,160	598	1,500	1,000	1,000
		167,394	210,803	174,680	179,600	194,166
<u>Water Supply and Treatment</u>						
08.449.112	Salaries and Wages	90,508	101,376	108,680	108,600	121,166
08.449.180	Overtime	16,555	16,286	14,000	17,000	17,000
08.449.221	General Operating Supplies	17,014	11,521	15,000	10,000	15,000
08.449.253	Materials	157	0	500	0	0
08.449.316	Water Lab Expense	28,833	23,562	28,000	15,000	25,000
08.449.361	Utilites - Wells	71,491	57,793	75,000	60,000	55,000
08.449.372	Generator Maintenance	0	0	0	0	0
08.449.374	Equipment Repairs	48,546	49,755	40,000	30,000	40,000
08.449.420	Dues, Subscriptions & Membership	771	1,935	2,000	2,500	2,500
08.449.450	Miscellaneous Contracted Services	13,921	13,500	15,000	15,000	15,000
08.449.460	Seminars, Conferences & Meetings	210	1,057	1,500	1,800	2,000
08.449.532	North Wales Water Authority	557,613	863,146	1,000,000	1,000,000	821,250
08.449.534	NWWA- PFOS Overages	0	0	0	410,000	638,750
08.449.613	Water System Improve - Cap. Eng	61,797	105,425	50,000	813	0
		907,416	1,245,356	1,349,680	1,670,713	1,752,666

WATER AND SEWER FUND
EXPENDITURES

Account Number	Description	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed
<u>Debt Principal & Interest</u>						
08.471.300	General Obligation Bond - Principal 2014	715,000	685,000	715,000	715,000	730,000
08.472.300	Interest Exp - 2014 Series	0	752,744	739,100	739,100	717,600
08.472.100	Interest Exp - 2004 Series	478,725	0	0	0	0
08.475.100	Bond Administration Fee	0	3,880	4,000	4,000	4,000
		<u>1,193,725</u>	<u>1,441,624</u>	<u>1,458,100</u>	<u>1,458,100</u>	<u>1,451,600</u>
<u>Insurance Premiums</u>						
08.486.100	Property & Causalty Insurance	60,651	65,000	65,000	65,000	65,000
08.486.200	PennDOT Maintenance Bond	0	5,000	5,000	5,000	5,000
		<u>60,651</u>	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>
<u>Interfund Transfers</u>						
08.492.001	General fund assessment	100,000	100,000	100,000	150,000	150,000
08.492.006	Transfer to Water/Sewer Capital Fund					415,260
		<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>150,000</u>	<u>565,260</u>
TOTAL EXPENDITURES		<u>5,625,272</u>	<u>6,382,186</u>	<u>6,428,445</u>	<u>6,794,328</u>	<u>7,713,862</u>
TOTAL REVENUE		<u>5,789,168</u>	<u>5,630,485</u>	<u>6,448,100</u>	<u>7,469,550</u>	<u>7,764,099</u>
ENDING FUND BALANCE		<u>\$3,103,609</u>	<u>\$2,351,908</u>	<u>\$2,371,563</u>	<u>\$3,027,130</u>	<u>\$3,077,367</u>

Warrington Township 2017 Proposed Budget Water & Sewer 2014 Bond Fund



Water Tank Painting

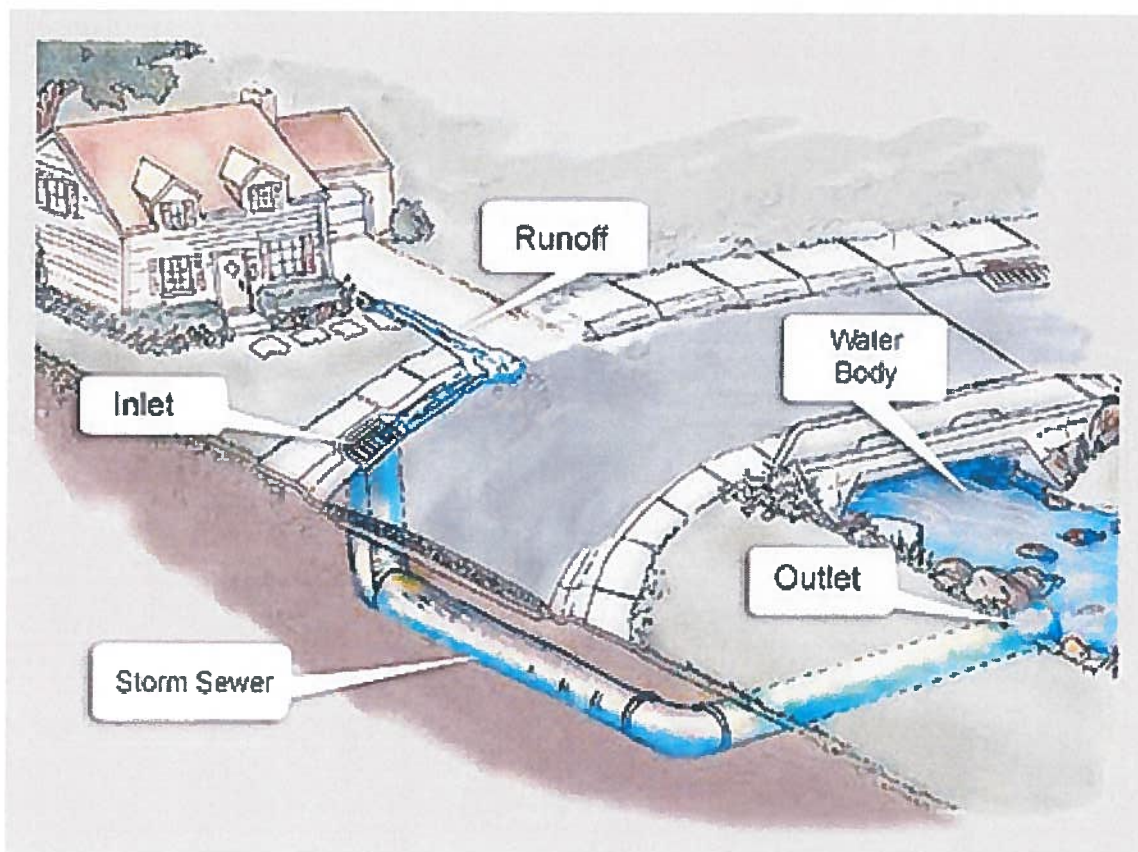
**Water & Sewer 2014 Bond Fund
Revenues**

Account Number	Description	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed
Fund Balance						
09.279.000	Beginning Bond Balance	\$0	\$9,796,177	\$7,090,595	\$7,090,595	\$6,147,595
09.341.000	Interest Earnings PLGIT	10,186	0	16,000	40,000	6,000
09.341.100	Interest Earnings Bond PLGIT	0	38,465	0	0	0
09.341.200	Interest Earnings Fulton CD	0	2,137	0	0	0
09.393.101	Bond Issuance Proceeds	7,875,000	0	0	0	0
09.393.103	Bond Premium	2,198,510	0	0	0	0
TOTAL REVENUES		10,083,696	40,602	16,000	40,000	6,000
TOTAL AVAILABLE BALANCE		10,083,696	9,836,779	7,106,595	7,130,595	6,153,595

**Water & Sewer 2014 Bond Fund
Expenditures**

Account Number	Description	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed
09.406.319	Other Services & Fees	18,000	0	0	0	0
09.429.720.001	Capital - Palomino Sewer Rehab	0	1,113,496	1,700,000	150,000	2,295,000
09.429.720.002	Capital - Valley Rd Upgrade	0	0	0	100,000	175,000
09.429.720.003	Capital - Tradesville Processing	0	914,963	183,000	525,000	0
09.429.720.004	Capital-Tradesville Headworks	0	0	2,500,000	150,000	2,350,000
09.448.720.001	Capital - Tank Repainting	0	30,725	875,000	50,000	950,000
09.449.720.001	NWWA Capacity Purchase	0	687,000	0	0	0
09.449.720.002	Well #4 Filtration	0	0	500,000	8,000	0
09.449.720.003	Shetland Tank - Paint Warrington	0	0	0	0	25,000
09.472.250	2014 Bond - WS int	108,730	0	0	0	0
09.493.100	Bond Issuance Cost	160,789	0	0	0	0
TOTAL EXPENDITURES		287,519	2,746,184	5,758,000	983,000	5,795,000
TOTAL REVENUE		10,083,696	40,602	16,000	40,000	6,000
BOND BALANCE		\$ 9,796,177	\$ 7,090,595	\$ 1,348,595	\$ 6,147,595	\$ 358,595

Warrington Township 2017 Proposed Budget Capital Projects Fund (2016 Bond)



**Storm Drainage Work is scheduled for Warrington
Village**

CAPITAL PROJECTS FUND - 2016 BONDS

Revenues

Account Number	Description	2016 Adopted	2016 Projected	2017 Proposed
<u>Fund Balance</u>				
	Beginning Bond Balance	\$0	\$0	\$ 4,778,208
14.341.000	Interest Earnings	3,000	5,000	9,500
14.393.101	Proceeds from Sale of Bonds/Loan	5,000,000	6,000,000	0
TOTAL REVENUES		5,003,000	6,005,000	9,500
TOTAL AVAILABLE BALANCE		5,003,000	6,005,000	4,787,708

CAPITAL PROJECTS FUND - 2016 Bonds

Expenditures

Account Number	Description	2016 Adopted	2016 Projected	2017 Proposed
<u>BOS Authorized Projects</u>				
14.409.610.001	DPW old Office building Retrofit	100,000	0	0
14.409.610.002	DPW - resurface parking lot by gas pumps	0	0	85,000
14.409.610.003	Township Building - Cable TV Studio	0	0	62,000
14.410.610.001	Police Locker Room Expansion	0	0	45,000
14.410.610.002	Police - Training Room Construction	0	0	10,000
14.430.610.001	Road Resurfacing	500,000	1,000,000	200,000
14.430.610.002	Road Resurfacing - Palomino	500,000	0	1,000,000
14.430.610.003	Storm Drain Rehab - Warr Village	1,000,000	125,000	250,000
14.430.610.004	Valley Rd Culvert Replacement	200,000	25,000	225,000
14.430.610.005	Truman Courtt Inlet & End Wall	25,000	22,000	0
14.430.610.006	Inlet Repl & End Wall Install - Grnswd S.	12,000	12,000	0
14.430.610.007	Storm Drain Rehab - Gabion Wall Repair	25,000	0	0
14.430.710.001	Continetal Drive Culvert Repairs	0	0	70,000
14.430.710.002	JPP Park - Resurface Basketball Court	0	0	25,000
14.430.720.001	Various Parks- Replace Benches/Picnic Tables	0	0	15,000
14.430.710.010	Palomino Basin retrofit	0	0	400,000
14.455.610.001	Swim Club - Tennis/Basketball Court Replacement	125,000	25,000	305,000
14.493.100	Bond/Loan Issuance Costs	0	17,792	0
TOTAL EXPENDITURES		2,487,000	1,226,792	2,692,000
TOTAL REVENUE		5,003,000	6,005,000	9,500
ENDING FUND BALANCE		\$ 2,516,000	\$ 4,778,208	\$ 2,095,708

Warrington Township 2017 Proposed Budget Open Space Fund



Visitors enjoying a nice day in Warrington's Open Space

OPEN SPACE FUND

Revenues

Account Number	Description	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed
Fund Balance						
16.279.000	Beginning Bond Balance	\$ 2,005,510	\$ 2,884,907	\$ 2,618,407	\$ 3,034,229	\$ 2,317,427
16.341.100	Interest Earnings	5,213	5,019	4,500	5,600	4,000
16.341.101	Interest Earnings - Bond	0	2,367	0	2,300	2,000
16.357.700	Rt. 202 to Bradford Dam Trl Feas Study Grant	0	37,000	36,000	0	36,000
16.357.705	PECO Green Region Open Space Grant	0	10,000	0	0	0
16.357.750	Bucks County Open Space Grant	0	0	350,000	93,750	256,250
16.387.100	Open Space Contributions	0	157,400	0	76,800	0
16.387.200	Open Space Tree Contributions	0	87,975	0	0	0
16.392.019	Transfer from Capital Improvement Fund	0	48,000	38,000	38,000	0
16.393.100	Proceeds from sale of Bonds	810,000	0	0	0	0
16.393.103	Bond Premium	123,150	0	0	0	0
TOTAL REVENUES		938,363	347,761	428,500	216,450	298,250
TOTAL AVAILABLE BALANCE		2,943,873	3,232,668	3,046,907	3,250,679	2,615,677

OPEN SPACE FUND

Expenditures

Account Number	Description	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed
BOS Authorized Projects						
16.430.250	Rt 202 to Bradford Dam Trail Feasability Study	0	1,335	74,000	60,000	14,000
16.430.250.001	Conceptual plan of Twon Oaks Park	0	0	0	0	13,000
16.430.710	Land & Land Improvements	500	0	0	0	0
16.430.710.100	Lower Nike improvements	0	318	0	0	0
16.430.710.200	Demoliton of 2672 Bristol Rd.	50,730	172,996	0	0	0
16.454.610	PECO Power Line Trail	0	0	0	135,000	0
16.454.610.001	Trails Improvements-County Open Space	0	0	350,000	0	256,250
16.461.710	Land Acquisition -Trails	0	7,796	1,000,000	7,244	1,000,000
16.461.715	Land Acquisition - Park & Rec.	175	0	0	0	500,000
16.461.720	Capital Purchases - Infrastrucute	0	1,790	500,000	0	0
16.461.720.175	Open Space Acq Costs	0	8,754	0	0	0
16.461.720.176	Open Space Acq - DiPrato	0	5,450	0	131,008	0
16.493.100	Bond Issuance Costs	7,561	0	0	0	0
16.492.019	Transfer to Capital Improvement Fund	0	0	0	600,000	0
TOTAL EXPENDITURES		58,966	198,439	1,924,000	933,252	1,783,250
TOTAL REVENUE		938,363	347,761	428,500	216,450	298,250
ENDING FUND BALANCE		\$ 2,884,907	\$ 3,034,229	\$ 1,122,907	\$ 2,317,427	\$ 832,427

Warrington Township 2017 Proposed Budget Capital Projects Fund (2014 Bond)



Palomino Streambank Stabilization Project

CAPITAL PROJECTS FUND (2014 BOND)

Revenues

Account Number	Description	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed
<u>Fund Balance</u>						
	Beginning Bond Balance	\$0	\$3,466,311	\$1,211,460	\$ 1,211,460	238,960
17.341.000	Interest Earnings	2,232	6,175	1,500	2,500	1,000
17.393.101	Proceeds from Sale of Bonds	3,680,000	0	0	0	0
17.393.103	Bond Premium	354,351	0	0	0	0
TOTAL REVENUES		4,036,583	6,175	1,500	2,500	1,000
TOTAL AVAILABLE BALANCE		4,036,583	3,472,486	1,212,960	1,213,960	239,960

CAPITAL PROJECTS FUND (2014 BOND)

Expenditures

Account Number	Description	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed
<u>BOS Authorized Projects</u>						
17.430.710.010	Palomino Basin retrofit	5,800	35,074	310,000	0	0
17.430.710.011	Streambank Stabilization	0	7,781	705,000	975,000	239,960
17.430.710.012	Valley Rd. Culvert	26,540	37,028	0	0	0
17.430.720.100	Road Repaving	121,243	187,992	0	0	0
17.430.720.200	Road Repaving - 2015	0	417,522	0	0	0
17.430.730.013	Public Works Facil. Phase I	174,886	157,666	0	0	0
17.430.730.014	Public Works Facil.- Phase II	207,451	1,417,963	0	0	0
17.493.100	Bond Issuance Costs	34,352	0	0	0	0
TOTAL EXPENDITURES		570,272	2,261,026	1,015,000	975,000	239,960
TOTAL REVENUE		4,036,583	6,175	1,500	2,500	1,000
ENDING FUND BALANCE		\$3,466,311	\$ 1,211,460	\$ 197,960	\$ 238,960	\$ -

Warrington Township 2017 Proposed Budget Capital Improvement Fund



Expanded Parking Lot at Barness Park

CAPITAL IMPROVEMENT FUND

Revenues

Account Number	Description	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed
Fund Balance						
	Beginning Bond Balance	\$400,100	\$ 703,893	\$ 974,143	\$ 936,587	\$ 508,787
19.341.000	Interest Earnings	232	749	400	1,200	1,000
19.357.700	Grant- Bucks County Open Space	0	0	0	0	0
19.357.750	CDBG-Neshaminy Garden Storm Water	0	94,180	0	0	0
19.392.001	Transfer From General Fund	500,000	580,000	375,000	750,000	205,000
19.392.016	Transfer From Open Space Fund	0	0	0	600,000	0
TOTAL REVENUES		500,232	674,929	375,400	1,351,200	206,000
TOTAL AVAILABLE BALANCE		900,332	1,378,822	1,349,543	2,287,787	714,787

CAPITAL IMPROVEMENT FUND

Expenditures

Account Number	Description	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed
BOS Authorized Projects						
19.409.100	Township Building Roof Replacement	150,741	0	0	0	0
19.409.300	Security Cameras at Township Building	14,990	0	0	0	0
19.409.301	Video cameras at various locations	7,131	0	25,000	0	0
19.409.302	Street Sign Reflectivity Project	0	276	50,000	44,000	12,000
19.409.303	MS4 System Map	8,619	22,209	50,000	25,000	25,000
19.430.310.100	2015 Parks & Rec Plan	0	5,620	0	36,000	18,380
19.430.610.008	Barness Park -paving/new exit & entrance	0	0	600,000	1,400,000	0
19.430.610.009	Twin Oaks- Demolish Existing Structures/level ground for ball fields or other use/demolish pool	0	0	100,000	0	0
19.430.710.001	Neshaminy Gardens Storm Water improvements	0	146,353	0	20,000	0
19.430.710.002	Relocation Phila. Ave. Tot Lot	0	0	25,000	0	0
19.430.710.004	Barness Park - Baseball Field Lighting	14,958	5,440	100,000	140,000	0
19.430.710.005	IPW - Repave parking lot	0	0	150,000	0	175,000
19.430.710.006	Pave Parking Lot -John Paul Park	0	0	60,000	0	0
19.430.710.007	Capital - Road Repaving	0	0	100,000	100,000	0
19.430.710.008	Barness Park - Parking Lot Exp	0	69,647	0	0	0
19.452.720.003	Barness Swim Club- Main pool renovations	0	144,483	0	0	0
19.452.720.004	Barness Swim Club- Men's restroom renovations	0	207	75,000	14,000	145,000
19.492.016	Transfer to Open Space Fund	0	48,000	0	0	300,000
TOTAL EXPENDITURES		196,439	442,235	1,335,000	1,779,000	675,380
TOTAL REVENUE		500,232	674,929	375,400	1,351,200	206,000
ENDING FUND BALANCE		\$ 703,893	\$ 936,587	\$ 14,543	\$ 508,787	\$ 39,407

Warrington Township 2017 Proposed Budget Debt Service Fund



DEBT SERVICE FUND

Revenues

Account Number	Description	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed
Fund Balance						
	Fund Balance Forward	\$ (256,014)	\$ (222,962)	\$ 178,147	178,147	423,729
Real Property Taxes						
21.301.100	Real Estate Tax - Debt Service	1,523,586	1,562,578	1,585,000	1,585,000	1,755,000
Investment Income						
21.341.100	Interest Earnings	886	450	1,750	1,300	2,241
Interfund Transfers						
21.392.001	Transfer From General Fund	0	475,000	0	340,000	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	288,363	0	0	0	0
		288,363	475,000	0	340,000	0
TOTAL REVENUES		1,812,835	2,038,028	1,586,750	1,926,300	1,757,241
TOTAL AVAILABLE BALANCE		1,556,821	1,815,066	1,764,897	2,104,447	2,180,970

DEBT SERVICE FUND

Expenditures

Account Number	Description	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed
Existing Debt Service Breakdown						
21.471.180	2016 Bond Issue - Capital Projects - principal	0	0	135,000	92,540	255,670
21.472.180	2016 Bond Issue - Capital Projects - interest	0	0	0	38,500	122,721
21.471.178	2014 Bond Issue - Capital Projects - principal	0	0	0	0	0
21.472.178	2014 Bond Issue - Capital Projects - interest	22,980	159,100	159,100	159,100	159,100
21.471.179	2014 Bond Issue -Open Space -principal	0	90,000	90,000	9,000	95,000
21.472.179	2014 Bond Issue -Open Space -interest	4,767	33,000	31,200	31,200	28,500
21.471.176	2013 Bond Issue -Open Space -principal	110,000	0	0	0	0
21.472.176	2013 Bond Issue -Open Space -interest	62,846	60,642	60,643	60,643	60,643
21.471.177	2013 Bond Issue - principal (refi of 2008 issue)	335,000	345,000	345,000	345,000	355,000
21.472.177	2013 Bond Issue - interest (refi of 2008 issue)	159,624	152,928	146,028	146,028	139,128
21.471.170	2012A Bond Issue - principal(2007 refinancing)	495,000	604,072	540,000	540,000	560,000
21.472.170	2012A Bond Issue - interest(2007 refinancing)	197,944	89,072	157,544	157,544	135,944
21.471.175	2012B Bond Issue - principal	185,000	0	0	0	0
21.472.175	2012B Bond Issue - interest	68,909	0	0	0	0
21.471.120	1998 Loan Series (\$1,200,000) -- Principal	80,147	84,507	90,266	90,266	95,266
21.472.120	1998 Loan Series (\$1,200,000) -- Interest	19,009	14,649	8,897	8,897	3,897
21.471.160	2010 Truck loan - principal	17,274	1,197	0	0	0
21.472.160	2010 Truck loan - interest	374	2	0	0	0
21.475.310	Trustee Fees	5,880	2,750	2,000	2,000	2,000
21.403.110	Tax Collector	15,029	0	0	0	0
TOTAL EXPENDITURES		1,779,783	1,636,919	1,765,678	1,680,718	2,012,869
TOTAL REVENUE		1,812,835	2,038,028	1,586,750	1,926,300	1,757,241
ENDING FUND BALANCE		\$ (222,962)	\$ 178,147	\$ (781)	\$ 423,729	\$ 168,101

Warrington Township 2017 Proposed Budget Highway Aid Fund



Highway Aid Funds used for Snow and Ice Removal

HIGHWAY AID FUND

Revenues

Account Number	Description	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed
<u>Fund Balance</u>						
	Fund Balance Forward	\$527,662	\$102,493	\$52,593	\$52,593	\$217,589
<u>Interest Earnings</u>						
35.341.100	Interest Earnings	825	103	300	800	900
<u>State Shared Revenue</u>						
35.355.200	State Liquid Fuels Tax	510,166	561,972	639,000	656,155	672,000
<u>Interfund Transfers</u>						
35.392.001	Transfer from GF	0	53,505	0	0	0
TOTAL REVENUES		510,991	615,580	639,300	656,955	672,900
TOTAL AVAILABLE BALANCE		1,038,653	718,073	691,893	709,548	890,489

HIGHWAY AID FUND

Expenditures

Account Number	Description	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed
<u>Snow and Ice Removal</u>						
35.430.246	Bulk Salt	91,341	116,158	105,000	50,000	100,000
35.430.319	Other Services and Fees	270	115	150	450	450
35.430.450	Contracted Services	206,186	298,998	260,000	190,000	250,000
35.471.175	2012B Bond Issue - principal	0	185,000	190,000	190,000	195,000
35.472.175	2012B Bond Issue - interest	0	65,209	61,509	61,509	53,909
		297,797	665,480	616,659	491,959	599,359
<u>Highway Maintenance and Repairs</u>						
35.430.720	Capital Purchases - Infrastructure - Road Resurfacing	350,000	0	0	0	0
35.430.740	Capital Purchase - Chevy 3500 (2)	0	0	0	0	138,000
35.430.740	Capital Purchase - Dump Truck Body (2)	0	0	0	0	50,000
35.492.021	Transfer to Debt Service Fund	288,363	0	0	0	0
TOTAL EXPENDITURES		936,160	665,480	616,659	491,959	787,359
TOTAL REVENUE		510,991	615,580	639,300	656,955	672,900
ENDING FUND BALANCE		\$102,493	\$52,593	\$75,234	\$217,589	\$103,130

Warrington Township 2017 Proposed Budget Internal Service Fund



New 2016 Public Works Truck

INTERNAL SERVICES FUND

Revenues

Account Number	Description	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed
Fund Balance						
38.100.000	Fund Balance Forward	\$278,073	\$340,499	\$328,521	\$328,521	\$174,060
38.341.800	Interest Earnings	563	612	500	1,200	1,200
38.380.100	Insurance Reimbursement	16,112	0	0	0	0
38.391.100	Proceeds From Sale	10,272	21,928	20,000	22,000	45,000
38.392.001	Departmental Assessments	339,250	339,000	390,000	390,000	390,000
TOTAL REVENUES		366,197	361,540	410,500	413,200	436,200
TOTAL AVAILABLE BALANCE		644,270	702,039	739,021	741,721	610,260

INTERNAL SERVICES FUND

Expenditures

Account Number	Description	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed
Older Capital Leases						
38.474.200	2011 Police Car Leases (3) (3 Yr begin 8/11)	15,827	0	0	0	0
38.474.400	2012 Police Car Leases (3 cars)	28,204	0	0	0	0
38.474.315	Laptop/Computer Package	26,431	0	0	0	0
38.474.500	2012 Hardware/Software/Computer Upgrade	33,162	33,162	33,162	33,162	5,527
		103,624	33,162	33,162	33,162	5,527
2014 Capital Lease/Purchases						
38.474.101	Township Manager - vehicle (1) - purchase	23,850	0	0	0	0
38.474.251	Police - Patrol Vehicles - (2) - 3 year lease	27,132	19,728	19,728	19,728	4,934
38.474.252	Police - Detective Vehicles - (2) - purchase	50,594	0	0	0	0
38.474.253	Police - Motorcycles - (2) - purchase	48,371	0	0	0	0
38.474.851	Codes - Inspector vehicle (1) - 3 year lease	9,505	13,875	11,100	11,100	6,090
38.474.651	Public Works - Street Sweeper (1)-7 year lease	0	39,192	0	0	0
38.474.652	Public Works - Vehicles (Mack Truck))- lease	40,695	36,584	36,384	36,384	36,384
38.474.401	Public Safety Radios - Police/EMS-7 year lease	0	0	56,481	56,481	56,481
		200,147	109,379	123,693	123,693	103,889
2015 Capital Lease/Purchases						
38.474.254	Police - Patrol Vehicles - (1) - purchase	0	38,832	0	0	0
38.474.255	Police- Unmarked Traffic Safety Vehicles (2)-purchase	0	69,275	0	0	0
38.474.654	Public Works - Street Sweeper (1) - 7 year lease	0	0	38,792	38,792	38,792
38.474.659	JCB Wheel Loader	0	122,870	0	0	0
		0	230,977	38,792	38,792	38,792
2016 Capital Lease/Purchases						
38.474.102	Township Manager - 2016 - purchase	0	0	26,000	27,500	0
38.474.103	Police 1 Patrol Veh 2016	0	0	34,100	34,100	0
38.474.104	Police Admin/Expedition	0	0	30,000	30,000	0
38.474.105	DPW Lg Dump Truck 2016	0	0	175,000	178,992	0
38.474.106	DPW Utility Truck 2016	0	0	70,000	0	0
38.474.107	DPW Chevrolet Silverados - (2)	0	0	70,000	77,429	0
38.474.108	DPW JCB Skid Steer	0	0	0	23,993	0
		0	0	405,100	372,014	0

INTERNAL SERVICES FUND
Expenditures

Account Number	Description	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed
<u>2017 Capital Lease/Purchases</u>						
38.474.501	Accounting/Codes/Utility Billing Software	0	0	0	60,500	31,500
38.474.502	Computer Upgrades (2 Servers & back-up systems, misc	0	0	0	0	78,000
38.474.256	Police - Patrol Sedan (1) - purchase	0	0	0	0	34,500
38.474.257	Police - Patrol SUV (2) - purchase	0	0	0	0	78,000
38.474.258	Police - Utility Truck SUV (1)- purchase	0	0	0	0	39,500
38.474.259	Police - Administrative SUV (1) - purchase	0	0	0	0	33,500
38.474.658	DPW - Hook truck (1) - Lease - 3 years	0	0	0	0	83,000
38.474.659	DPW- JCB Attachements (Grapple & Rock Hound)	0	0	0	0	15,000
		0	0	0	0	393,000
TOTAL EXPENDITURES		303,771	373,518	600,747	567,661	541,208
TOTAL REVENUE		366,197	361,540	410,500	413,200	436,200
ENDING FUND BALANCE		\$340,499	\$328,521	\$138,274	\$174,060	\$69,052

Warrington Township

2017 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>2017 Proposed Purchases/Leases</u>	<u>2017 Cost</u>
Computer Upgrades (2 Servers & back-up systems, misc.)	78,000
Accounting/Codes/Utility Billing Software	31,500
Police - Patrol Sedan (1) - purchase	34,500
Police - Patrol SUV (2) - purchase	78,000
Police - Utility Truck SUV (1)- purchase	39,500
Police - Administrative SUV (1) - purchase	33,500
DPW - Hook truck (1) - Lease - 3 years	83,000
DPW - JCB Attachments (Grapple & Rock Hound)	15,000

2017 – 2021
Capital
Improvement
Plan

Warrington Township

2017 - 2021 Capital Improvement Program

Project Name	Project Description	2017	2018	2019	2020	2021	Total Cost	Source of Funds 2017
Administration/Parks & Rec								
John Paul Park at Lower Nike	Resurface basketball court	25,000					25,000	2016 Capital Bonds
Various Parks	Replace Deteriorated or Damaged benches/picnic benches	15,000					15,000	2016 Capital Bonds
Park and Recreation Plan	Comprehensive evaluation of parks and future needs	19,000					19,000	Capital Imp Fund
Rt. 202 to Bradford Dam Trail	Feasibility Study							Open Space Bond Fund
Feasibility Study		14,000					14,000	
King Park I - Tennis & Basketball Court	Repairs/Resurfacing tennis/basketball courts & fencing at King Park		55,000				55,000	
Twin Oaks Day Camp	Demolish Existing Structures/level ground for ball fields or other use		100,000				100,000	
Twin Oaks - Pond	Dredge Pond & Repair/Expand Docks			900,000			900,000	
Twin Oaks - Art Room	Renovate building for possible community use/rental		50,000				50,000	
Twin Oaks - Basketball Court	Replace Basketball Court playing surface		160,000				160,000	
Twin Oaks - Tennis Court	Replace Tennis Court playing surface		130,000				130,000	
Swim Club - Tennis & Basketball Courts Replacement	Replace fencing and playing surface of tennis (\$185,000) and basketball (\$120,000) courts	305,000					305,000	2016 Capital Bonds
Swim Club - Restroom Upgrades	New bathroom fixtures, flooring, partitions/ lighting - Mens Room	145,000					145,000	Capital Imp Fund
Swim Club - Restroom Upgrades	New bathroom fixtures, flooring, partitions/ lighting - Ladies Room							
Swim Club - Pavilion/ Bandstand Construction	construct a Pavilion/Bandstand for performances & rentals		175,000				175,000	
Swim Club- Repl water gutter	Replace plastic water gutter around perimeter of main pool				75,000		75,000	
Township Building - Cable TV studio	Expand meeting room to allow for the installation of a Cable television studio			200,000			200,000	
Township Building - Cable TV studio	Purchase and install all equipment necessary to improve quality of broadcasts and allow for programming	62,000					62,000	2016 Capital Bonds
Township Bldg Carpet	Replace carpet throughout Administration side of building		50,000				50,000	
Township Bldg. - Carpet	Install carpet in Police Parking lot to extend life of cars, reduce ideling, and allow for faster response during snow				25,000		25,000	
Salt Shed Eastern part of the Township	Install salt shed in eastern part of the township to reduce trips during storms back to Pickertown Rd.		105,000				105,000	
Codes/ Old Public Works Office bldg	Reconstruct front Parking Lot			455,000			455,000	
Codes/ Old Public Works Office bldg	Reconstruct rear Parking Lot (by garage and gas pumps)		75,000				75,000	
Codes/ Old Public Works Office bldg	Retrofit existing building(2nd Floor) for community/rental/or other uses by providing ADA assessability and installing ADA restroom. Also carpet and paint.	85,000					85,000	2016 Capital Bonds
Township Building	Expansion or acquisition/new construction of a Township Building		100,000				100,000	
					5,000,000	5,000,000	10,000,000	

Warrington Township

2017 - 2021 Capital Improvement Program

Project Name	Project Description	2017	2018	2019	2020	2021	Total Cost	Source of Funds 2017
Circulation								
Road Paving	Resurface approximately 4 miles of Township roads	200,000	1,200,000	1,200,000	1,200,000	1,200,000	5,000,000	2016 Capital Bonds
Road Paving	Repair 1 mile of roadway- Palomino Drive (from Greyhorse Drive to Valley Rd.)	1,000,000					1,000,000	2016 Capital Bonds
Trail System & Land Acquisition	Expansion of Trail System & Land acquisition for Park Expansion	1,500,000					1,500,000	Open Space
Trail System & Land Acquisition	Projects undertaken with grant from Bucks County	257,000					257,000	Open Space
John Paul Park at Lower Nike	Pave Parking lot near Pavillions			100,000			100,000	
Upper Nike/IPW - Parking Lot/walking trail	IPW - Repair/resurface Parking Lot	175,000					175,000	Capital Imp Fund
Upper Nike/IPW - Parking Lot/walking trail	IPW - Widen and pave walking trail							
Twin Oaks - Lacrosse area	Construct 48 car parking lot addition		85,000				85,000	
Street Sign Refelctivity Project	Inspects all street and identities all signs that need to be replaced to meet federal standards		120,000				120,000	
Traffic Signal - Battery Backups	Purchase & Install Battery Backup units at 14 Intersections	12,000	50,000	50,000			112,000	Capital Imp Fund
				75,000			75,000	
Public Safety								
Video cameras at various locations	Security Cameras at various Township facilities & parks		25,000				25,000	
Township Bldg. Police Dept	Police Locker Room - Expand men's locker room and replace lockers	45,000					45,000	2016 Capital Bonds
Township Bldg. Police Dept	Police Basement - renovate old chemistry and photo labs into a new training room	10,000	25,000				35,000	2016 Capital Bonds
Storm Drainage								
MS4 System Map	Required by DEP as part of MS4 permit	25,000	25,000				50,000	Capital Imp Fund
Storm Drainage Rehab- Warrington Village/ Freedom's Way	Repl 14,500 feet of storm drains/replace 90 storm inlets	250,000	750,000				1,000,000	2016 Capital Bonds
Folly Rd - Drainage Improvements	Repl two culvert with a box culverts		250,000				250,000	
Storm Drainage Rehab - Fairways	Replace 18,500 feet of storm drains/replace 80 storm inlets		500,000	2,000,000			2,500,000	
Palomino Streambank Rehabilitation	Storm Drain Replacement & bank restoration							2014 Capital Bond
Palomino Basin Retrofit	Reconstructing the outletry structure to meet DEP flow requirements	175,000					175,000	
Valley Rd. Culvert	Replace existibg deteriorated culvert	400,000					400,000	2016 Capital Bonds
Continental Drive Culvert Repairs	Culvert Repair	225,000					225,000	2016 Capital Bonds
Columbia Ave./Poplar Rd. Storm Drains	Abandon existing storm drains and install new storm drains	70,000					70,000	2016 Capital Bonds
			100,000				100,000	
Total - Non Sewer/Water Capital		\$ 5,014,000	\$ 4,130,000	\$ 4,980,000	\$ 6,300,000	\$ 6,200,000	\$ 26,624,000	

Warrington Township

2017 - 2021 Capital Improvement Program

Project Name	Project Description	2017	2018	2019	2020	2021	Total Cost	Source of Funds 2017
Water/Sewer								
Bristol Rd. Sewer Pump Station Upgrades	Reimb PENNDOT for 202 W&S Projects Renew or upsize pumps & rails, upgrade elect as necessary, install flow meters	230,000					230,000	W/S Capital
Sewer System Improvements	Seal/replace manholes, secure PS, replace elect housings, renew elect controls, replace out of line sewer mains	60,000	60,000	60,000	60,000		240,000	W/S Capital
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	W/S Capital
Water System Improvements - Water Distribution	Street Road Ext. @ Oak Ave Water Ext. & Easton Rd/Freedoms Way Water Ext.	30,000	30,000	30,000			90,000	W/S Capital
Palomino Farms Sewer Rehab 2017	Replace vitrified clay pipes, brick manholes, & laterals; Install cleanouts - Palomino (Shetland to Valley), Surrey, Roan and Rodgers / 2017 Roads program	200,000					200,000	W/S Capital
Palomino Farms Sewer Rehab 2018	Replace vitrified clay pipes, brick manholes, & laterals; Install cleanouts-Blackhorse (Shetland to Palomino), Stapleton, Buckboard, Greyhorse, Pinto, Mare / 2018 Roads program	2,295,000					2,295,000	2014 Bond Project
Water Tank repainting	Repaint Costner, Stuckert & Fairways water storage tanks		1,700,000				1,700,000	
Water Tank Lettering	Paint "Warrington" or "Warrington Township" on Shetland Drive water tank	950,000					950,000	2014 Bond Project
County Line Rd. WD-2	Water Main Lowering for grade change, install LPSS for Co Line Rd homes to Woodlawn Ave	25,000					25,000	2014 Bond Project
Alou Village Sewer Rehab	Repl 3200' of sewer including interceptor, manholes & laterals	265,000					265,000	W/S Capital
Tradesville Driveway	Rebuild Tradesville Driveway, reconstruct base, overlay entire width, & pave add'l parking areas	100,000	700,000				700,000	W/S Capital
Tradesville - Headworks Expansion & updates	Expansion of Headworks Bldg, Grit Removal Sys & build Garage						100,000	W/S Capital
Pump Station SCADA Integration	Continue integration of Pump Stations into the SCADA system.	2,350,000					2,350,000	2014 Bond Project
Warr. Oaks Pump Station Upgrade	Two new sewage pumps (50HP), flow meter, construction contingency, engineering design and inspection. Currently at 114% capacity.	105,000					105,000	W/S Capital
Springbrook Lift Station Upgrade	Pumps, rails, control panel, mechanical, and electrical integration into SCADA system.	345,000					345,000	W/S Capital
Water Main Extensions/connections	Water Main Extensions and Water Connections to homes with private wells exceeding Health Advisory Level for PFOA/PFOS	250,000					250,000	W/S Capital
NWWA Interconnections	Two interconnections with NWWA to facilitate increased water flow from Forest Park.	1,430,000					1,430,000	ANG CA
Booster Station Upgrades	Orchard Hill Booster Station upgrade to regulate pressure and facilitate increased flow from Forest Park.	306,800					306,800	ANG CA
Costner Filtration Project	Granular Activated Carbon (GAC) Filtration system for Public Wells 1, 2 and 6. Driveway upgrade to facilitate Carbon deliveries and changeouts.	237,250					237,250	ANG CA
Orchard/Costner/Fairways Repairs	Various repairs and upgrades to Water Tank structures to be performed in conjunction with Tank painting project.	1,406,000					1,406,000	ANG CA
Well 3 and 9 Filtration Project	GAC Filtration system for Wells 3 and 9, including site work.	170,000					170,000	W/S Capital
Tradesville WWTP TMDL Upgrade-2017	Install filtering upgrades to meet EPA total loading standards for the Neshaminy Creek	2,086,500					2,086,500	ANG CA
Total Water/Sewer Capital Projects		12,871,550	1,820,000	1,200,000	90,000	-	16,801,550	
Total - All Projects		\$ 17,885,550	\$ 5,950,000	\$ 7,000,000	\$ 6,390,000	\$ 6,200,000	\$ 43,425,550	

Warrington Township 2017 Proposed Budget Supplemental Information



Warrington Township

2017 Proposed Budget

Number of Full-Time Employees

Department	2008	2009	2010	2011	2012	2013	2014	2015	2016	Proposed 2017
Manager's Office	2	2	2	2	2	2	2	2	2	2
Finance (1)(2)	2	2	2	2.5	3	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	1.5
Police Officers	31	31	30	30	30	30	30	30	30	32
Police Staff	3	2	2	2	2	3	3	3	3	3
Emergency Services (3)	3	2.5	2.5	2.5	2.5	2.5	4.5	4.5	4.5	4.5
Codes (including Planning) (3)	8	7	7	7	6	6	6	6	4	4
Public Works (including Parks & Recreation)	13.5	13	11	11	11	11	11	11	11	11
Water/Sewer Operations	6	6	6	6	6	6	6	7	7	8
Water/Sewer Administration	4.5	3.5	3	3	2.5	2.5	3.5	3.5	3.5	3.5
Total	74.5	70.5	67	67.5	66.5	67.5	70.5	71.5	69.5	72.5

- (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

2017 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

Chart of Accounts

GL Number	Description	Type of Account
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/Zoni	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
01-130-006	Due to GF	Asset
01-130-008	Due From Water & Sewer	Asset
01-130-009	Due from WS Bond	Asset
01-130-014	Due From Cap Proj -2016 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
01-133-100	Interbank - Escrow Owed Frm GF	Asset
01-133-110	Interbank - GF Owed To Escrow	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
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-Fi	Asset
01-155-004	Prepaid Billable-Ambulan	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 Cont	Liability
01-215-000	W/H - Police Pension Contribut	Liability
01-215-001	W/H - ICMA 457	Liability
01-215-002	W/H - INR	Liability
01-215-003	W/H - Domestic Relations	Liability

GL Number	Description	Type of Account
01-215-004	W/H - PBA Dues	Liability
01-215-005	W/H - FSA/MFA	Liability
01-215-006	W/H - Employee Med Contrib	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
01-215-016	WH- Colonial Life	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 Contribut	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
01-230-006	Due from GF	Liability
01-230-008	Due To Water & Sewer	Liability
01-230-009	Due to WS Bond	Liability
01-230-014	Due to Cap Proj - 2016 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	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 Fnd	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 !V-McKee	Liability
01-248-026	Meridian - Uwchland	Liability
01-248-027	Victory Gardens Sketch Plan	Liability
01-248-028	Titus Rd.	Liability
01-248-029	Champs	Liability
01-248-030	Warrington Pointe	Liability
01-248-031	Escrow - Sandstone	Liability
01-248-032	Wrrington Springs Fee in Lieu	Liability
01-248-033	RHH PROPERTIES	Liability

GL Number	Description	Type of Account
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	PSA-LANDTECH	Liability
01-248-040	Cardamone	Liability
01-248-040-001	Cardamone-Rezoning App.	Liability
01-248-041	LESTER MINOR SUBDIVISION	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	C B SOUTH HIGH SCHOOL PSA	Liability
01-248-048	State Farm Insurance - Street	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
01-248-068	Amit Patel - PSA	Liability
01-248-069	SML 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
01-248-083-001	WEBB BLDG GROUP-KELLY ROAD	Liability
01-248-084	BHAKTA LAND DEVELOPMENT	Liability
01-248-085	GORMAN-334 EASTON ROAD	Liability
01-248-086	EBLE TRACT-REZONING	Liability
01-248-087	VS - Main St. Traffic Signal	Liability
01-248-088	TCL Holdings-County Line/Titus	Liability
01-248-100	Lamplighter II	Liability
01-248-198	Toll Bros Escrow Agreement Fee	Liability
01-248-199	Cutler Snowplowing	Liability
01-248-200	Escrow Payable - Compliance	Liability
01-248-300	Escrow Payable - Zoning	Liability
01-248-301	LESTER MINOR SUBDIVISION	Liability
01-248-302	MINOR SUBDIVISION LESTER	Liability
01-248-400	Escrow Payable - Prof Serv	Liability
01-248-401	CB SOUTH PSA	Liability
01-248-402	PSA-LAND TECH	Liability
01-248-403	PSA -	Asset
01-248-500	HIGH GROVE	Liability
01-248-500-001	HIGH GROVE PETERSON ACQUISITIC	Liability

GL Number	Description	Type of Account
01-248-500-002	HIGH GROVE PETERSON CONDEM.	Liability
01-248-500-003	HIGH GROVE - LOT 1	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
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

GL Number	Description	Type of Account
01-362-420	Electrical Permits	Revenue
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 - Concess Stand Rent	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
01-387-200	Donations - Emerg Serv	Revenue
01-387-250	Police Donations	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	Transnsfer 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
01-400-261	Minor Equipment	Expense
01-400-310	Professional Services	Expense
01-400-321	Telephone	Expense

GL Number	Description	Type of Account
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
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
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

GL Number	Description	Type of Account
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
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

GL Number	Description	Type of Account
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
01-410-910	Police equip from Donations	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
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	Firemens 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
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

GL Number	Description	Type of Account
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
01-414-112	Salary & Wages - Staff	Expense
01-414-115	Salary/Wages-Temp/Season	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

GL Number	Description	Type of Account
01-430-231	Motor Fuels	Expense
01-430-238	Uniforms	Expense
01-430-241	General Operating Supplies	Expense
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
01-430-371	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	Plow Equip Maintenance And Rep	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
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

GL Number	Description	Type of Account
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
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 - Herb Kahl Run	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
01-454-210	Office Supplies	Expense
01-454-231	Motor Fuels	Expense
01-454-238	Uniforms	Expense
01-454-241	General Operating Supplies	Expense
01-454-246	Bulk Salt	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
01-454-315	Drug Testing	Expense
01-454-319	Other Services & Fees	Expense
01-454-321	Telephone	Expense
01-454-325	Postage	Expense
01-454-341	Advertising	Expense
01-454-342	Printing	Expense
01-454-360	Utilities	Expense
01-454-371	Land Maintenance & Repair	Expense
01-454-371-100	Land and Land Improvements	Expense
01-454-371-200	Veterans Monument	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
01-454-454	State Fees	Expense
01-454-460	Seminars, Conf, & Meetings	Expense
01-454-491	General Expenses	Expense
01-454-710	Capital Purchases - Trail Proj	Expense
01-454-740	Capital Equipment	Expense
01-455-110	Salary & Wages - Supervisory	Expense
01-455-112	Salary & Wages - Staff	Expense

GL Number	Description	Type of Account
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
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
01-492-016	Transfer to Open Space Fund	Expense
01-492-019	Transfer to Cap Improv Fnd	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
06-130-001	Due to WS Capital	Asset
06-130-008	Due From WS	Asset
06-162-000	CIP Sewer	Asset
06-200-200	Accounts Payable WS Cap	Liability
06-230-001	Due from WS Capital	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
06-378-202	Costner Filtration Project	Revenue
06-378-204	Water Main Ext/Connections	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
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

GL Number	Description	Type of Account
06-448-720-006	Water Main Ext/Connections	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
06-449-720-004	Costner Filtration Project	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
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
08-197-010	Net Pension Asset	Asset
08-197-012	Deferred outflows for pension	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
08-230-016	Due To Open Space Fund	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

GL Number	Description	Type of Account
08-279-100	Revenue Control	Liability
08-279-200	Expense Control	Liability
08-297-009	Net Position	Liability
08-297-013	Deferred inflows for pension	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
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
08-380-102	Admin/Legal/NWWA Reimb	Revenue
08-380-103	TMDL-Legal Fee Reimburse Award	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
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
08-406-115	Temp/Season part-time	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

GL Number	Description	Type of Account
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
08-406-454	State Fees	Expense
08-406-455	Munilogic Asset List	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
08-406-999	Misc- Willow Grove-AF	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	Maintenance & Repair - Land	Expense
08-409-373	Maintenance & Repair - Buildi	Expense
08-409-373-009	Maint & Repair - Twp Roof	Expense
08-409-374	Maintenance & Repair - M & E	Expense
08-409-375	Maintenance & 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

GL Number	Description	Type of Account
08-429-316	Lab Expense	Expense
08-429-360	Utilities	Expense
08-429-365	Sludge Removal/Treatment	Expense
08-429-372	Maintenance & Repair - Infrs	Expense
08-429-374	Maintenance & 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
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

GL Number	Description	Type of Account
08-449-533	NWWA Capacity Fee	Expense
08-449-534	NWWA- PFOS Overages	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
08-491-200	Amoritzation 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 from GF	Asset
09-130-008	Due From WS	Asset
09-130-014	Due From Cap Proj 2015	Asset
09-200-000	Accounts Payable	Liability
09-230-001	Due to GF	Liability
09-230-008	Due to WS	Liability
09-230-014	Due to Cap Proj 2016	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
09-429-720-004	Cap - Tradesville Headworks	Expense
09-448-720-001	Capital - Tank Repainting	Expense
09-449-720-001	Capital - NWWA capacity fee	Expense
09-449-720-002	Well #4 Filtration	Expense
09-491-200	Amoritzation Expense	Expense
09-493-100	Bond issuance Costs	Expense
14-106-000	Cash -Capital Proj 2016 - HV	Asset
14-106-100	Cash - Cap Proj 2016 Fulton	Asset
14-130-001	Due From GF	Asset
14-130-009	Due from WS Bond	Asset
14-130-017	Due from Cap Proj (17)	Asset

GL Number	Description	Type of Account
14-130-610-006	Inlet Repl - Grnswd S	Expense
14-200-000	test	Liability
14-200-200	Accounts Payable	Liability
14-230-001	Due To General Fund	Liability
14-230-009	Due to WS Bond fund	Liability
14-230-017	Due to Cap Proj (17)	Liability
14-279-000	Fund Balance	Liability
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
14-409-610-001	DPW old Office Retrofit	Expense
14-409-610-002	DPW-resurface gas pump lot	Expense
14-409-610-003	Township Bldg- Cable TV Studio	Expense
14-410-610-001	Police locker room expansion	Expense
14-410-610-002	Police training room	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
14-430-710-001	Continental Dr Culvert Rpr	Expense
14-430-710-002	JPP Park-Resurface BB court	Expense
14-430-720-001	Var Parks- rpl benches/tables	Expense
14-455-610-001	Swim Club Tennis/BB Ct Repl	Expense
14-493-100	Bond Issuance Costs	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
16-130-008	Due From Water & Sewer	Asset
16-130-019	Due from Cap Improv	Asset
16-200-000	Accounts Payable	Liability
16-230-001	Due To General Fund	Liability
16-230-019	Due to Cap Improv	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
16-357-700	Trail Feasibility Study	Revenue
16-357-705	Green Region Grant /PECO	Revenue
16-357-750	Bucks County Open Space Grant	Revenue
16-387-100	Open Space Contributions	Revenue
16-387-200	Open Space Tree Contributions	Revenue
16-392-001	Transfer from GF	Revenue
16-392-019	Transfer from Capital Improve	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
16-454-610-001	Trail Improv-County Open Space	Expense
16-461-710	Cap Purchases - Land & Imprvmt	Expense

GL Number	Description	Type of Account
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
16-461-720-176	Open Sp Acq - DiPrato	Expense
16-492-019	Transfer to Cap Improv	Expense
16-493-100	Bond Issuance Costs	Expense
17-100-000	Cash - Fulton Bank	Asset
17-106-000	TD - Capital Proj 2014 Bond	Asset
17-130-014	Due from Cap Proj 2016 bond	Asset
17-130-019	Due from Cap Improv	Asset
17-200-200	Accounts Payable	Liability
17-230-010	Due to the General Fund	Liability
17-230-014	Due to Cap Proj 2016 bond	Liability
17-230-019	Due to Cap Improv	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
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
19-100-000	Cash - Capital Imp Fulton	Asset
19-130-001	Due From General Fund	Asset
19-130-016	Due from Open Space	Asset
19-130-017	Due from Cap Proj (17)	Asset
19-200-200	Accounts Payable	Liability
19-200-300	Accrued Payables	Liability
19-230-001	Due to General Fund	Liability
19-230-017	Due to Cap Proj	Liability
19-279-000	Fund Balance	Liability
19-279-100	Revenue Control	Liability
19-279-200	Expense 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
19-392-016	Transfer From Open Space	Revenue
19-409-100	Township Bldg Roof Replacement	Expense
19-409-200	Twp Bld - Ext lighting	Expense
19-409-300	Twncshp 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

GL Number	Description	Type of Account
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
20-106-000	test	Asset
21-107-000	Cash - Fulton	Asset
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	Due 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 Improve	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
21-471-180	2016 Bond- Cap Proj Prin	Expense
21-472-110	1998 Loan Series (\$1,305,000)	Expense
21-472-120	1997 Loan Series (\$1,200,000)	Expense
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

GL Number	Description	Type of Account
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
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
38-341-800	Interest Earnings	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
38-474-102	Township Mgr purchase 2016	Expense
38-474-103	Police 1 patrol veh 2016	Expense
38-474-104	Police admin/Expedition	Expense

GL Number	Description	Type of Account
38-474-105	DPW Lg Dump Truck 2016	Expense
38-474-106	DPW Utility Truck 2016	Expense
38-474-107	DPW Hook Truck 2016	Expense
38-474-108	JCB Skid Steer	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
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/Desktop 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/bdrrm 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
60-100-000	Cash -	Asset
60-107-000	Cash - Money Markets	Asset
60-120-000	Cash - Mutual Funds	Asset
60-130-001	Due From General Fund	Asset
60-146-000	Benefits Receivable	Asset
60-147-000	Due from TD Ameritrade	Asset
60-200-200	Accounts Payable	Liability
60-230-065	Due to Non uniform Pension	Liability
60-279-000	Fund Balance	Liability
60-279-100	Revenue Control	Liability
60-279-200	Expense Control	Liability
60-341-100	Interest & Dividends	Revenue
60-341-200	Gain/Loss On Investments	Revenue
60-380-100	Employee Contributions	Revenue
60-380-200	State Aid	Revenue
60-380-300	Township Contributions	Revenue
60-410-160	Retirement Payments	Expense
60-410-161	Drop Payments	Expense
60-410-310	Advisory Fees	Expense
60-410-317	Actuary Services	Expense
60-410-318	Other Professional Services	Expense
60-999-001	Police Pens DROP Investments	Asset
60-999-002	Police Pens DROP Revenue	Revenue
60-999-003	Police Pens DROP Contribution	Revenue
60-999-004	Police Pens DROP	Expense
60-999-005	Police Pens DROP Interest	Revenue
60-999-006	Police Pens DROP Gain/Loss	Revenue
65-100-000	Cash -	Asset
65-107-000	Cash - Money Markets	Asset

GL Number	Description	Type of Account
65-120-000	Cash - Mutual Funds	Asset
65-130-001	Due From General Fund	Asset
65-130-060	Due from Police Pension	Asset
65-146-000	Benefits Receivable	Asset
65-200-200	Accounts Payable	Liability
65-279-000	Fund Balance	Liability
65-279-100	Revenue Control	Liability
65-279-200	Expense Control	Liability
65-341-100	Interest & Dividends	Revenue
65-341-200	Gain/Loss On Investments	Revenue
65-380-100	Employee Contributions	Revenue
65-380-200	State Aid	Revenue
65-410-160	Pension Paymnets	Expense
65-410-310	Professional Services	Expense
65-410-317	Actuarial Services	Expense
66-100-800	Transfer Cash	Asset
66-248-000	Transfer Escrow	Liability

Glossary

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.

AFFF- Aqueous Film Forming Foam- Firefighting Foam used at Willow Grove Naval Air Station (WGNAS)/Horsham Air Guard Station (HAGS)

ANG: Air National Guard

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 is proposed to be established in 2016 through a General Obligation Bond issue to raise money to pay for Capital Projects including road paving and stormwater management.

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.

PFCs- Perfluorinated Compounds

PFOS- Perfluorooctanesulfonic Acid- Chemical found in AFFF and other consumer products

PFOA- Perfluorooctanoic Acid- Chemical found in AFFF and other consumer products

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.