

Warrington Township 2018 Proposed Budget



**Some of Warrington Township's Most Valuable Assets –
Our Volunteers
(See Inside Cover)**

Board of Supervisors

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Adopted December 12, 2017

Barry P. Luber, Township Manager
Cassandra Williams, Dir. of Finance

Cover photos –clockwise from top left:

Veteran's Affair Committee

Environmental Affairs Committee

Warrington Ambulance

Open Space Committee

Warrington Volunteer Fire Company

Warrington Historical Commission

Other Township Committees:

Pension Committee

Bike & Hike Committee

Parks and Recreation Board

Planning Commission

Zoning Hearing Board

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Warrington



Township

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TOWNSHIP MANAGER
BARRY P. LUBER

November 14, 2017

TO: Board of Supervisors
FROM: Barry Lubber, Township Manager
RE: **2018 BUDGET MESSAGE**

Hot Budget Topic- Water Contamination/Water Rates

In preparing the 2018 Proposed Budget, one large ongoing project was the conversion of the water supply to surface water (Forest Park- North Wales Water Authority [NWWA]) for the eastern district of the township which took place in August 2017. In December 2016, the Board of Supervisors (BOS) entered into a ten-year Water Supply Agreement with NWWA for increased water capacity rental. Warrington Township Water and Sewer Department staff took off-line all wells that were above the Environmental Protection Agency Health Advisory Limit (HAL) for PFOA/PFOS (Perfluorooctanoic Acid and Perfluorooctane Sulfonate) as soon as we received information that they tested above the limits (in 2014 and 2016). Public wells that continue to test well below the HAL will be utilized as backup until the Granular Activated Carbon (GAC) filtration system fitted wells are permitted by Pennsylvania Department of Environmental Protection to send water into our distribution system.

The BOS entered into a Cooperative Agreement (CA) with the Air National Guard in 2015 which provides reimbursement funding up to \$5.9 million to remediate the water quality to a pre-contamination condition. Amendments to the CA were approved in 2017 to allocate an additional \$7.6 million in funding for projects related to the closure of public wells 3 and 9. Total funding through the CA amounts to approximately \$13.5 million. These expenditures and anticipated revenues have been included in our 2017 projections and the 2018 Proposed Budget.

We anticipate \$1.314 million NWWA water expenditures for water usage throughout the Township in 2018. This cost will need to be passed on to our customers through a new water rate for their bill (\$5.17 per 1,000 gallons). Additionally, we are adjusting an existing \$15 quarterly Water Service Fee to \$20 as the next step towards lessening the amount of money we will need to borrow to fund Capital Improvement Projects and rehabilitation of existing infrastructure. We

are also instituting a \$20 quarterly Sewer Service Fee which will replace and supplement our existing quarterly Base Sewer Fee, Account Administration Fee and Meter Replacement Fee (currently \$10.98 for the average residential customer) for Sewer Accounts. Although this will be another step in the right direction, we will need to look into additional funding options in the future to maintain and improve the water and sewer infrastructure.

Existing Rates

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

New Rates

Districts 1, 2 & 3	
Water per 1,000 gallons	\$ 5.17

The average District 1 and District 2 residential customer (15,000 gallons per quarter) will see an increase of \$20.92 in their combined quarterly water and sewer bill.

<u>Districts 1 & 2</u>			
<u>Year</u>	<u>Usage</u>	<u>Cost Per Quarter</u>	<u>Cost per Year</u>
2017	15 gallons	\$ 196.68	\$ 786.72
2018	15 gallons	\$ 217.60	\$ 870.40
Difference		\$ 20.92	\$ 83.68

If approved in the 2018 Budget, the Warrington Township Water and Sewer Department has plans in 2018 to update an existing Asset List that was compiled in 2009 to reflect today's existing water and sewer assets. Following the completion of this update, a long-term strategic plan will be established to determine rehabilitation/replacement scheduling and funding requirements for the future.

General Economic Conditions

In 2017, Warrington Township saw residential and commercial development projects that were at the completion stages or in the initial planning stages. As a result, in 2017, the local economy may not have been as flourishing as that of 2016. However, there continued to be significant

development activity throughout the township. There were still some projects, such as the development at High Grove Manor (residential and commercial) and Parkview that continued to generate revenue throughout 2017 and into 2018. Because there are projects that are in the preliminary planning stages, 2018 should see several projects come to fruition and be a busy year for the Township. Not only does continued development produce jobs, but also adds to the Real Estate Tax base and increases Earned Income Tax and Local Services Tax revenue. Also, new developments contribute toward Park and Recreation Assessment Fees, which are used to improve Township parks.

Included in the 2018 budget is the re-establishment of a fund to support the services of the volunteer fire company (previously known as the Fire Tax Fund). A few years ago, a decision had been made, by the Board of Supervisors, to consolidate the Ambulance Fund and Fire Tax Fund into the General Fund with the General Fund allocating money to cover fire and ambulance expenses. In 2018, the Volunteer Fire Company Fund is being established to set aside funding dedicated to operations and capital equipment purchases of the volunteer fire company operations .

The Township has taken on many initiatives in the last four 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 four years that were completed without passing any of the costs on to the taxpayers include:

Year	Estimated 2018 Cost	Funding	Types of Projects Completed
2014	\$254,000	\$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 initiatives, which total \$959,000, which is the equivalent of approximately 2.7 mills in real estate taxes (each mill generates approximately \$355,000). **There has been no tax increase during this period.** The township was able to do this because of the significant amount of development that has taken place over this period and through a spike in Real Estate Transfer Tax due to a couple of large property sales, which yielded temporary spikes in revenue. In 2018, in order to re-establish a fund dedicated to the operations of the volunteer fire company, a 1.25 millage increase is proposed for the Volunteer Fire Company Fund. There will be a partial millage reduction in the General Fund in the amount of .3 mills.

2017 ACCOMPLISHMENTS

Capital Projects

- During 2017, over 1400 streetlights were converted to LED fixtures based on designs approved in 2016. This project was done in conjunction with about 40 other municipalities and spearheaded by the Delaware Valley Regional Planning Commission. The electrical cost savings cover the expense of purchasing and installing the new LED fixtures. Not only is this project good for the environment, but going forward, the Township will have reduced electricity usage and reduced streetlight maintenance costs.
- Road Resurfacing was completed for the following streets:
 - Palomino Drive
 - Rodgers Ave.
 - Roan Dr. (short section)
 - Greensward South (bridge to Elbow Lane)
 - Bradford Ave. (off County Line)
 - Spruce Rd. (behind St. Joe's)
- Along with road resurfacing, work was done to replace sidewalks, curbing, and aprons.
- Water main extensions were constructed in conjunction with PFC contamination remediation this year. Water mains were extended along Easton Road, Center Street, and Valley Road.
- Water main extensions were constructed along Street Road/Oak Avenue and Easton Road/Freedoms Way in order to improve water flow in the Township's distribution system.
- The Fairways Water Tank was repainted inside and outside. The Orchard Hill Tank was repainted on the inside.
- A Granular Activated Carbon (GAC) Filtration system is under construction for public wells 1, 2, and 6. This is being done in conjunction with the PFC contamination remediation this year. This will allow for the injection of water with non-detect levels of PFCs into our public water distribution system in case of emergencies and high demand.
- The High Grove Manor Water Interconnection with North Wales Water Authority (NWWA) was constructed which allowed for the 100% conversion to Forest Park water in 2017.

- The Easton Road Water Interconnection with NWWA is under construction and will allow for sustained flow of Forest Park water in the event of issues with existing Interconnections.
- The Palomino/Barclay Sanitary Sewer Rehabilitation project was completed in 2017. Deteriorated Vitrified Clay mains were replaced in conjunction with the replacement of manholes and sanitary sewer laterals along Palomino Drive from Shetland Drive to Valley Road. The same improvements were performed within roads branching off of Palomino Drive along that run.
- The Valley Road Pump Station was upgraded in 2017. A new masonry control panel enclosure was constructed, new power and electrical controls were installed, new level controls in the wet well were installed, and a concrete liner system was installed within the wet well.
- The sanitary sewer main was replaced for the Costner Water Tank Driveway.
- In an effort to provide continuous off-street pedestrian/bike access from Oak Creek at Warrington along County Line Road up to the intersection of Freedom's Way and Easton Road (a distance of about 2.9 miles), a right-of-way land acquisition was completed. This extends the trail from the existing footbridge along the Vesce property frontage. This final section will link the trail with the Street Road/Phillips Avenue/Wedge Way traffic signal, which is expected to be included as part of the Sandstone subdivision if it should be approved.

Police

Community Safety

- Warrington Police participated in aggressive driving enforcement, along the Easton Road corridors, in an effort to reduce the number of aggressive driving related crashes, injuries and deaths on roadways. This was part of the Pennsylvania Aggressive Driving Enforcement and Education Project.
- Police officers participated in the Bucks County & Montgomery Township Area DUI Taskforce.
- The Warrington Police Department is only the 2nd in the county to establish a fully implemented Bucks County Police Assisting in Recovery (BPAIR) program to provide help to people seeking treatment for substance abuse. This program allows people to walk into police stations, ask for help with their addiction, and turn over drugs or related paraphernalia without fear of being arrested or charged with a crime. The police will

make arrangements to transport the person to a contracted facility for a guaranteed assessment.

- The police chief is obtaining free signs and advertising to have the police station be included on a National Directory as a location designated as a meet up safe spot for internet purchase exchanges.
- Warrington Township Police participated in Operation Safe Stop, which is a proactive approach in educating the motoring public that passing a stopped school bus when children are loading or unloading is both dangerous and illegal. Law enforcement agencies, school transportation, pupil transportation associations, and PennDOT have combined their efforts to raise public awareness about the potential consequences of illegal school bus passes and to reduce their occurrence.

Major Arrests

- Warrington Police participated in capturing a prisoner, who escaped during transport to the Bucks County Prison.
- Warrington Police arrested 4 Foreign Nationals, from Romania, involved in approximately \$11,000 in retail theft of I-Phones from the Warrington Verizon store. This was part of a larger scale national theft ring involving the shipment of goods overseas. After crime sharing information was sent to the local Fusion Center, police worked with the United States Department of Homeland Security and the United States Secret Service.
- A Warrington police officer, recognizing an individual through prior contacts, arrested a suspected bank robber believed to have committed robberies in Hilltown, Souderton and the Reading area.

Training

- The Police Chief attended training at the FBI National Academy Associates Conference.
- Detective Tactics Training was provided to new police officers.
- A sergeant and an officer attended training on the use of TI Simulator, which is new technology purchased by the Bucks County Chiefs of Police Association to help train officers in situational and judgement training.
- Two police officers took a training course through the Delaware Valley Negotiators Association (DVNA) on the Crisis Text Line (www.crisistextline.org), which allows a person in crisis to text 741741 to communicate and get assistance via text messaging.

- Five Officers attended Bucks County South-Central Emergency Response Team (SERT) woodland tracking training.
- Two officers attended Courtroom Success Training at the Bucks County Public Safety Training Center.
- Two officers attended training in conducting complete traffic stops at the Bucks County Public Safety Training Center.

Technology Upgrade

- Video arraignments, via television and webcam, are now possible through the use of the Blue Jeans Operating System. Through this system, officers can also speak with judges regarding search warrants.

Promotions & Recognitions

- Chief Friel implemented a "Unit Patches" program for police officers in department specialty units, which is designed to promote a sense of pride and accomplishment and motivates other officers to work hard towards accomplishing a goal of making it to a specialty unit.
- For the 2nd year in a row, the same Warrington Township police officer was a recipient of the PA DUI Association "TOP GUN" award for the Commonwealth of Pennsylvania. The award recognizes and thanks officers for their work in reducing the threat of impaired drivers on roadways.
- Two police officers were selected to be part of a specialty unit for the Bucks County Mass Incident Response Team (MIRT), which provides specialized training in mass gatherings, crowd control, riots, and demonstrations. This brings the total to 4 Warrington Township police officers participating on the MIRT team.

Public Works

Training

- Public Works personnel attended pesticide training to maintain pesticide licenses.
- All full-time Public Works personnel attended a chain saw safety class.

Roadway Projections

- Vegetation on both sides of Bradley Rd. was cut back. Trenching/Ditching of the road as well as a crown was completed. Stormwater and crossover pipes have been installed.

- A new M-Top Stormwater collection unit was constructed at 3400/3410 Pickertown Rd.

Road Paving

- Public Works obtained a CRAFCO Crack Sealing unit, which fills and seals pavement cracks to prevent water from entering the base and subbase extending a road's useful life by three to five years. This sealing unit injects flexible rubberized asphalt that bonds to the crack walls and moves with the pavement to prevent water intrusion. Extending the time between required road pavings will be a long-term cost saving to the Township.

Park Safety

- In an effort to prevent foul balls from hitting fans that attend games, Public Works completed the fencing and netting at Jack Toy Baseball Field at Barness Park. This involved placing 90' X 15' net along the western edge and replacing fencing on the roof area on the batting box cage on the minor's field. In-house completion of this work resulted in an estimated savings \$7,195.

Facilities

- Public Works staff completed the renovations, to the former Water/Sewer offices on Turk Rd., necessary to allow the Township to rent this property as a residential unit.
- Public Works staff also completed renovations to the former Public Works offices at 3400 Pickertown Rd. This space will also be available for rent.
- Public Works staff installed a new mechanical swing, and significantly upgraded the Mary Barness Tennis and Swim Club in 2017. The Township resumed operations of the Swim Club, which had been handled by a pool management company the last few years.

Administration

- A new part-time Human Resources Manager was hired in September.
- Warrington Township partnered with GeoDecisions to use the "Notify" system which provides mass notifications to registered users, who will be able to receive:
 - Level 1 – Urgent Emergency Notifications
 - Level 2 – Unplanned Township Wide or Targeted Impact Notifications
 - Level 3 – Planned Township Wide or Targeted Impact Notifications

- New streaming hardware was installed by SWAGIT Productions, LLC, which allows for high definition streaming of the Board of Supervisors' meetings. SWAGIT also assumed responsibilities for recording and indexing the meeting videos, which was previously done by Township staff. By switching to SWAGIT, there was a savings in annual maintenance costs.
- Township staff attended gunshot wound training to learn about emergency bandage applications and tourniquets.
- The Bucks County and Warrington Township Planning Commissions completed a draft of the Comprehensive Plan, a guide that the Township will use over the next ten years as the Township considers development, future facilities, land use issues, and general growth management.
- A Park and Recreation Open Space Master Plan was also completed in 2017. This will become an appendix to the Comprehensive Plan.

Park & Rec

- A tot lot was installed on Anderson Way with trees planted around the perimeter.
- Many improvements were made to the Barnes Park, including drainage improvements, fencing repairs, and the relocation of two infield mix pits.

Codes/Emergency Services

Training

- The Firefighter/Battalion Chief attended a 6 day training course, "Leadership in Supervision" as part of a pre-requisite course requirement for the two year Managing Officer Program at the National Fire Academy.
- The Firefighter/Battalion Chief completed a course in Fire Instruction.

Public Safety

- Emergency Services arrived within minutes after a fuel spill from a tanker truck accident at County Line Road and Limekiln. Agencies from all over the Bucks and Montgomery County area responded to assist. Because of the efficiency of the response, the leaking

heating fuel was kept out of the storm sewers and the environmental impact, which could have been disastrous, was minimized.

- The Department of Emergency Services conducted Fire Prevention Programs and presented to over 350 people in just one week.
- The Department of Emergency Services along with the Police Department participated in Active Shooter/Large Scale Mass Casualty Exercise Training.

Community Service

- Members of the Department of Emergency Services and the Police Department attended a school assembly commemorating and remembering 9/11. The Director of Emergency Services discussed how emergency services changed after 9/11 and a police officer spoke about how the events affected him personally and professionally.

Water & Sewer

New Hires and Training

- A new Water & Sewer Operator was hired.
- Employees attended the 13th Restoration Advisory Board meeting covering updates on the Horsham Air Guard base restoration and discussions on the cessation of stormwater flows into nearby surface water (creeks).
- Licensed water and wastewater operators attended training to maintain their licenses as per Department of Environmental Protection (DEP) requirements.
- A Water and Sewer Operator obtained his Water License with all the necessary subclasses.
- The Water and Sewer Administrative Assistant attended leadership and management training sponsored by the Pennsylvania Municipal Authorities Association (PMAA).
- The Director of Water and Sewer/Assistant to the Manager attended the PMAA Spring Workshop, the Association of Pennsylvania Municipal Management (APMM) Fall Workshop and Annual Conference.

Water Source

- The conversion to 100% Forest Park Water Treatment Plant water took place in August 2017. Public water customers have been and will continue to receive water with non-detect levels of PFCs.

Delinquency Procedure Revitalization

- The Warrington Township Water and Sewer Department (WTWSD) revitalized their delinquency procedures in 2017 with the addition of new staff and a partnership with Portnoff Law Associates. This was part of a Board approved policy. Customers have been paying off their unpaid balance and the Township is working toward reducing outstanding accounts. This will ensure that rate payers do not subsidize the water/sewer usage of delinquent customers.

Radio-Related Device Replacement

- The WTWSD upgraded the radio-read equipment, in conjunction with distributor Sensus' discontinuance of outdated radio-read device sales.
- Additionally, the WTWSD has streamlined processes to address issues with estimated readings throughout the customer base. Radio-read devices are being replaced/repairs as quickly as possible to ensure that customers are paying accurate bills for their actual usage. This effort will continue until all issues have been addressed.

GENERAL FUND BUDGET (Fund 01)

2017 Projections

For 2017, we are projecting expenditures at \$12.92 million and revenue at \$12.99 million thus creating an additional \$60,000 to add to the Fund Balance of \$3,941,812. The year-end Fund Balance is projected to be \$4 million, or 31% Fund Balance (percent of 2017 expenditures). The Government Finance Officers Association (GFOA) recommends retaining at least 15% of current year expenditures as the minimum level of reserves.

2018 Proposed Spending Plan

For 2018, the Township continues to have a fiscally conservative budget. Proposed expenditures are \$13.09 million as compared to \$12.88 million budgeted for 2017, representing a 1.2% increase over 2017. While the budgeted expenditures reflect a modest increase in expenses, it should be noted that, in 2018, the expenses associated with volunteer firefighting have been moved from the General Fund to the Volunteer Fire Company Fund. Table I shows the 2015-2017 General Fund Budget Summaries.

TABLE I
General Fund Budget Summaries: 2015-2018

(In Millions)

Description	2015 Actual	2016 Actual	2017 Projected	2018 Proposed
EXPENDITURES	13.30	13.34	12.92	13.09
REVENUES	13.57	14.02	13.00	13.09
NET CHANGE IN FUND BALANCE	.27	.67	.08	.00
ENDING FUND BALANCE	3.26	3.94	4.02	4.02
% FUND BALANCE TO EXPENDITURES	24.51%	29.54%	31.11%	30.71%

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 two additional full-time police officers to provide additional patrols.
- Adding one full-time firefighter to provide additional emergency service responders.

While adding two new police officers would provide residents with additional services, only the addition of one police officer and the full-time equivalent of one firefighter are being recommended at this time due to budget constraints.

2018 Proposed Taxes/Fees

The proposed 2018 General Fund budget is being decreased by .3 mills. Since the Volunteer Fire Company Fund is being established, expenses related to volunteer firefighting have been moved from the General Fund to the Volunteer Fire Company Fund. The Volunteer Fire Company Fund will receive revenue of 1.25 mills in real estate taxes. The net overall increase to taxpayers is .95 mills. For the average Warrington resident assessed at \$38,525 this represents a \$37 increase to their township real estate tax bill.

This budget also includes a 10% increase in refuse collection fees, **which is only assessed to owners of property in the Willow Knoll Development**. This increase will cover the costs of township personnel who provide refuse, large item, and television removal and disposal to this community.

2018 Cost Drivers and Budget Variations

Fringe Benefits

The Township participates in the Delaware Valley Insurance Trust for the purchase of health insurance. For 2018, total health insurance premiums will only increase by 3.5%. The historical average increase for health insurance premiums is 6.5%, so an increase of 3.5% represents a significant savings. Previously, the Township already took measures to change employee coverages to take advantage of reduced premiums. These measures will also help lessen the Township's tax burden when the Affordable Health Care "Cadillac Tax" goes into effect in 2020.

The Township has also continued to follow strategies to hold down the cost of workers' compensation premiums. Part of this strategy is maintaining a Workplace Safety Committee that meets on a regular basis and that has earned certification in workplace safety. As a result, at the Delaware Valley Worker's Compensation Trust Annual Meeting, for the second year in a row, Warrington was in the top five large municipalities' category for the lowest claims. This rating resulted in a rebate check of over \$5,000.

Table II below lists all major 2018 budget variances that are \$50,000 greater than or less than the 2017 adopted budget:

TABLE II
2018 Budget Variances \geq \$50,000

REVENUES	EXPENSES	EXPLANATION	CUMULATIVE VARIANCE
-88,317		Real Estate Tax - .3 mill tax decrease	-88,317
250,000		Real Estate Transfers	161,683
259,600		Earned Income Tax	421,283
66,300		Local Service Tax	487,583
-78,000		Rental Income decrease – cell tower	409,583
95,000		Park & Recreation Assessment Fee	504,583
-100,000		Fire Capital Revenue	404,583
-345,000		Refund of Prior year Expenditures (Health Premium Credit)	59,583
	278,137	Police Officer Salaries (1 new officers + wage increase)	-218,554
	-68,000	Emergency Services Incentive Program (moved to Volunteer Fire Company Fund)	-150,554
	-200,000	Payment for Fire Company Operations (moved to Volunteer Fire Company Fund)	49,446
	\$95,000	Transfers to Other Funds	-845,554

GENERAL FUND FISCAL ANALYSIS: 2018-2022

By the end of 2017, the fund balance for the General Fund is projected to be 31.11% (available cash balance divided by 2017 expenditures). This 31.11% exceeds the 15% GFOA requirement,

but it is still important to consider future revenue and expenditure trends. In 2018, Real Estate Taxes as well as Earned Income Taxes should continue to increase due to the strong economy and continued construction, which will add to the number of people living and working in Warrington Township.

Real Estate Transfer Tax is expected to increase into 2018 with the completion of residential and commercial building projects. This construction activity has a direct impact on the 2018 building permit revenue and Park and Recreation Assessment Fees. However, after 2018, it is expected that the construction activity will taper off and these revenue categories will be more conservative amounts.

Another revenue category that has continued to remain strong, but could decrease over time, is Cable Television Franchise Fees. While this line item consistently increases every year, with more and more households choosing internet streaming television services, this could eventually impact this revenue stream as there will be less of a demand for services from Comcast and Verizon, which in turn decreases the revenue from franchise fees.

In 2017, rental income was reduced as a result of losing a cell tower renter. While rental income is usually stable, the loss of this cell site lease caused rental income estimates to decline by about \$75,000 per year.

In looking at expenses, the Township has beautiful parks, open space and trail systems. To maintain the picturesque look of these spaces requires maintenance through the use of equipment, personnel and the associated costs. Salaries and benefits continue to be a large expense in the budget. Healthcare costs historically increase by more than 6%. However, in 2018, Warrington was fortunate to have only a 3.5% increase in healthcare premiums.

Another expense area that will decline in 2018 is the costs associated with streetlights. With the LED streetlight upgrades, there will be a decrease in required maintenance and electricity expenditures. This savings will be offset by the Debt Service on purchasing and installing the LED light fixtures.

After 2018, it is anticipated that the commercial and residential development in the Township will see a reduction and move to more conservative levels. This will significantly impact building permit revenue, park and recreation assessment fees, as well as real estate transfer taxes. Expenses for employee salaries and benefits will continue to rise. The Township will need to monitor revenue sources to ensure that ongoing Township expenses will be sufficiently covered.

VOLUNTER FIRE COMPANY FUND (Fund 03)

The primary source of funding for services of the volunteer firefighters is through a 1.25 mill real estate tax levy. This fund previously existed (known as the Fire Tax Fund) but was eliminated. For 2018, this fund is being re-established to have revenue specifically set aside for the operations of the volunteer fire company.

***Volunteer Fire Company Fund Expenses
Table III***

2018 Expenditures	Amount
Incentive Program	\$67,000
Payment for Fire Company Operations	200,000
Fire Capital Purchase of Machinery and Equipment	100,000
Reimbursement for Fire Relief Expenses	25,000
Worker's Compensation Insurance	38,761
Other Expenses	7,981
Total	\$438,742

WATER AND SEWER CAPITAL FUND BUDGET (Fund 06)

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.

***Table IV
Water and Sewer Capital Projects Fund 2018 Projects***

Project Description	Amount
Sewer System Improvements	\$50,000
Pump Station Upgrades	60,000
Bristol Rd. Sewer	230,000
County Line Rd LPSS WD2	275,000
Pump Station SCADA Integration	90,000
Warrington Oaks Pump Station Upgrade	330,000
Springbrook Lift Station Upgrade	230,000
Water Distribution System Improvements	400,000
Water Main Extensions/Connections	430,000
Booster Station Upgrades	230,000
Water Supply System Improvements	30,000
Orchard/Costner/Fairways Repairs	2,100,000
Total Projects Cost	\$4,455,000

WATER AND SEWER OPERATING BUDGET (Fund 08)

2017 Projections

For 2017, \$6,882,316 in revenue and \$6,805,194 in expenses is projected for the Water and Sewer Fund.

2018 Proposed Spending Plan

For 2018, the Water and Sewer Department is proposing \$7,764,437 in expenditures. It is proposed that a rate increase for sewer customers be implemented. A new rate structure for water customers is being recommended as well as a \$20 quarterly fee to provide a funding source for future capital improvements. This \$20 quarterly fee will replace the approximately \$15 fee that is now included in water bills. Additionally, a \$20 quarterly Sewer Service Fee is being implemented to replace the existing quarterly Base Sewer Fee, Account Administration Fee, and Meter Replacement Fee which on average totals \$10.98. See the beginning of this 2018 Proposed Budget Message for the new water and sewer rate structure.

TABLE VI
Water and Sewer Budget Summaries: 2015-2018

Description	2015 Actual	2016 Actual*	2017 Projected*	2018 Proposed*
EXPENDITURES	\$6,382,186	\$7,533,651	\$6,805,194	\$7,764,437
REVENUES	5,630,485	7,533,805	6,882,316	7,858,127
NET CHANGE IN FUND BALANCE	-751,701	154	77,122	93,690

*There is an increase in 2016 – 2018 expenses and revenues due to the unforeseen PFOS contamination by the Horsham Air Guard Station. There are several projects that will resolve the contamination over the next couple of years. The Township 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 09)

This fund tracks all revenues and expenditures associated with the \$10 million water/sewer bond issued in 2014. Planned 2018 projects are included in Table VII below:

TABLE VII***Water and Sewer Bond Projects***

Project Description	Amount
Palomino Sewer Rehabilitation	\$466,751
Tradesville Headworks	3,455,800
Shetland Tank Lettering	550,000
Total	\$4,472,551

The Tradesville Headworks project is budgeted at \$3.4 million and involves the replacement of the 20 year old Headworks Building to accommodate a third Sequencing Batch Reactor and an upgrade of the Grit Removal System. As part of this project, the communitor equipment is being replaced as it is not functioning at optimum efficiency, and a new Grit Removal System needs to be installed to improve the removal of inorganics. A Headworks storage building is needed to house equipment and materials that are currently stored outside without protection from environmental damage, theft, and vandalism.

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 Capital Projects. Planned 2018 Projects are shown in Table VIII below:

TABLE VIII***Capital Projects 2018 Bond Fund Projects***

Project Description	Amount
Storm Drainage Rehabilitation – Warrington Village	\$450,000
Storm Drainage Rehabilitation – Fairways	25,000
DPW Old Office Bldg. Retrofit for ADA and Code Compliance	190,000
Pickertown/Folly Rds. Drainage Improvements	150,000
Road Resurfacing	1,000,000
Replace Basketball Court at John Paul Park	100,000
New Fuel Pump Software	15,000
DPW Old Garage 40x60 Wood Frame Storage Building	70,000
Police Station/Township Building Design	575,000
Columbia Ave/Poplar Rd Storm Drains	100,000
Total	\$2,675,000

OPEN SPACE FUND (Fund 16)

In 2012, Warrington Township voters approved a \$3 Million Open Space Referendum. In 2013, the Township issued \$2.2 million in bonds and the remaining \$800,000 in 2014. In 2016, two projects, the construction of the “PECO Power Line” walking trail and the acquisition of 6.7 acres of property on Stump Rd., were completed. Included in the 2017 projections is \$71,000 for the Rt. 202/Bradford Dam Feasibility Study, \$18,000 for Park & Recreation land acquisition, and a \$13,000 contribution to the Warrington Lions Club as a 50% match to fund the Conceptual Master Plan for Twin Oaks Park. In 2018, \$2.2 million is budgeted for acquisition of the Millcreek property at the corner of Pickertown and Lower State Roads (66 acres). A grant of over \$1,000,000 was received to be used towards this acquisition.

CAPITAL IMPROVEMENT FUND (Fund 19)

The primary sources of funding for this fund are transfers from the General Fund generated from the Parks and Recreation assessment and for other non-recurring revenue sources received in the General Fund. In 2017, the General Fund is projected to transfer \$220,000 to the Capital Improvement Fund to finance several projects. In 2018, \$300,000 is budgeted to be transferred to the Capital Improvement Fund from the General Fund.

In 2016, a loan in the amount of \$600,000 was made from the Open Space Fund to the Capital Improvement Fund. In 2017, \$150,000 is planned to be repaid. In 2018, \$200,000 is scheduled to be repaid. Table IX shows the projects to be completed in 2018.

TABLE IX
2018 Capital Improvement Fund Projects

Project Description	Amount
Street Sign Reflectivity Project (<i>Unfunded Mandate</i>)	\$50,000
MS4 System Mapping (<i>Unfunded Mandate</i>)	25,000
TMDL – Construct/Naturalize Basins	5,000
Transfer to Open Space Fund	200,000
Total	\$280,000

DEBT SERVICE FUND (Fund 21)

In 2018, the Debt Service Fund will require \$1.93 million in expenditures to service all the Township’s debt obligations. This represents \$83,515 decrease from the 2017 projected \$2.01 million in total debt service obligations. Because a surplus is projected to be added to the 2017 General Fund, staff recommends that \$200,000 be transferred in 2017 from the General Fund to the Debt Service Fund. This will enable payment of debt without an increase in real estate taxes. Table X below shows the debt service costs.

TABLE X***2018 Debt Service Breakdown***

Project Description	Amount
2016 Bond Issue Principal – Capital Projects	\$261,070
2016 Bond Issue Interest – Capital Projects	117,324
2014 Bond Issue Interest – Capital Projects	159,100
2014 Bond Issue Principal – Open Space	100,000
2014 Bond Issue Interest – Open Space	24,700
2013 Bond Issue Interest – Open Space	60,643
2013 Bond Issue Principal (2008 Refinancing)	355,000
2013 Bond Issue Interest (2008 Refinancing)	132,028
2012 Bond Principal (2007 Refinancing)	585,000
2012 Bond Interest (2007 Refinancing)	113,544
Trustee Fees	2,000
Tax Collector	17,600
Group Benefits	1,346
Total	\$1,929,354

HIGHWAY AID FUND (Fund 35)

The 2018 budget includes an approximately 4% increase in the allocation from the Commonwealth of Pennsylvania over the amount received in 2017 (\$686,936). The primary uses for Highway Aid (also known as the 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 (\$251,109) on the 2012 Roads Bond (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. This funding is 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 2018, we are recommending the ISF to finance/purchase the following equipment as itemized in Table XI below:

TABLE XI

2018 Internal Services Fund Breakdown

2018 Capital Lease/Purchase	Amount
Police - Patrol Vehicles - (2) - purchase	\$72,000
Police - Patrol SUV (1) – purchase	46,000
Emergency Services – Firefighter Pickup Truck	50,000
DPW Backhoe (5-year lease)	28,000
DPW 3-6 Ton Roller	55,000
Police - In Car Camera Replacement	14,000
Total	\$265,000

2018 PROPOSED BUDGET – ALL FUNDS SUMMARY

Table XI below shows a complete summary of all our operating and capital fund recommendations. The three (3) columns highlighted in blue show our 2018 summary recommendations for all eleven (11) funds.

TABLE XII
All Funds Summary Table

Operating And Capital Funds	2017 Beginning Balances	2017 Estimated Revenues	2017 Estimated Expenditures	2017 Ending Balances	2018 Proposed Revenues	2018 Proposed Expenditures	2018 Ending Balances
General	3,941,812	12,997,395	12,916,181	4,023,026	13,115,458	13,114,526	4,023,958
Volunteer Fire Co. Fund	0	0	0	0	438,780	438,742	38
Water/Sewer Capital (Tap-In Fees)	2,132,420	4,524,803	4,185,500	2,471,723	4,744,464	4,455,000	2,761,187
Water/Sewer - Operating	2,355,061	6,882,316	6,805,194	2,432,183	7,858,127	7,764,437	2,525,872
Water/Sewer (2014 Bonds)	6,467,286	50,000	2,030,737	4,486,549	18,000	4,472,551	31,998
Capital Projects (2016 Bonds)	4,645,659	72,149	2,055,000	2,662,808	15,000	2,675,000	2,808
Open Space	2,290,484	213,400	143,774	2,360,110	2,258,650	2,200,000	2,218,760
Capital Improvement Fund	287,138	1,235,550	1,545,000	(22,312)	302,400	280,000	88
Debt Service	217,508	1,967,800	2,012,869	172,439	1,769,600	1,929,354	12,685
Highway Aid Fund	231,925	690,336	619,034	303,227	715,000	739,909	278,318
Internal Service Fund	58,413	437,362	463,092	32,683	450,500	479,057	4,126
TOTALS	\$22,627,707	\$29,071,111	\$32,776,381	\$18,992,436	\$31,685,979	\$38,548,577	\$12,059,839

Warrington Township

2018 Proposed Budget

Department Heads

Administration.....Barry P. Luber, Township Manager

**Codes, Inspections & Emergency
Services.....Lee Greenberg, Director**

Finance.....Cassandra Williams, Director

Human Resources.....Leslie Frescatore, Manager

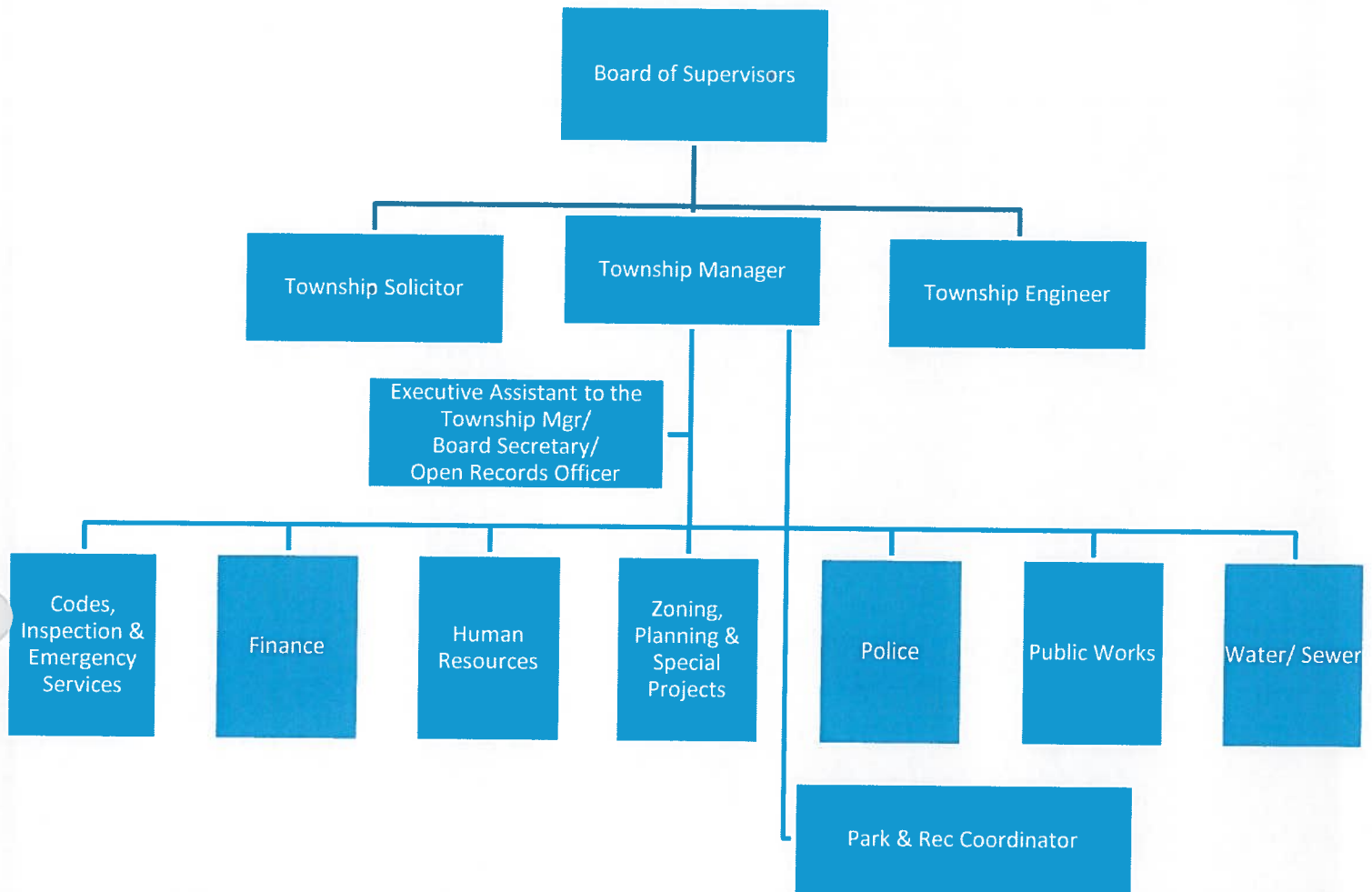
Planning and Special Projects.....Roy W. Rieder, PE, Director

Police.....Daniel J. Friel, Chief of Police

Public Works.....Joseph Knox, Director

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

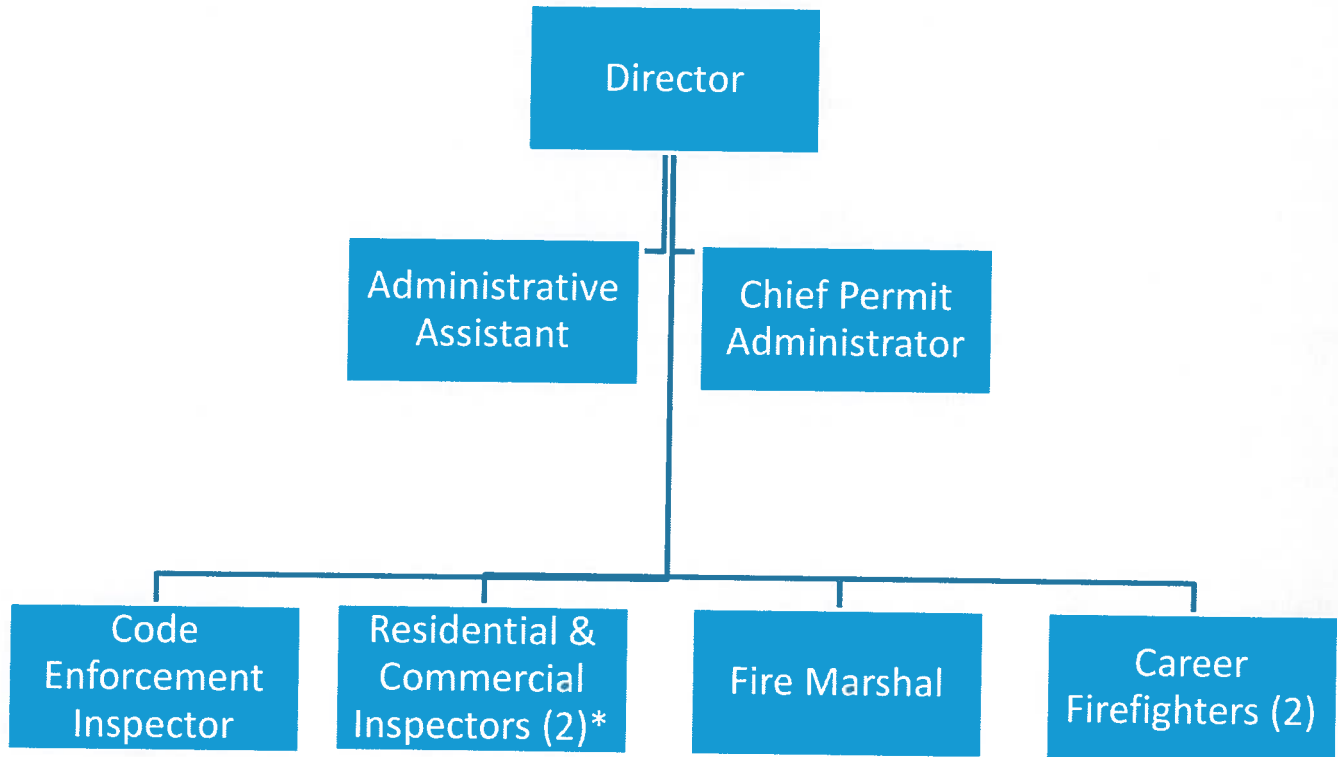
Warrington Township Organizational Chart



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

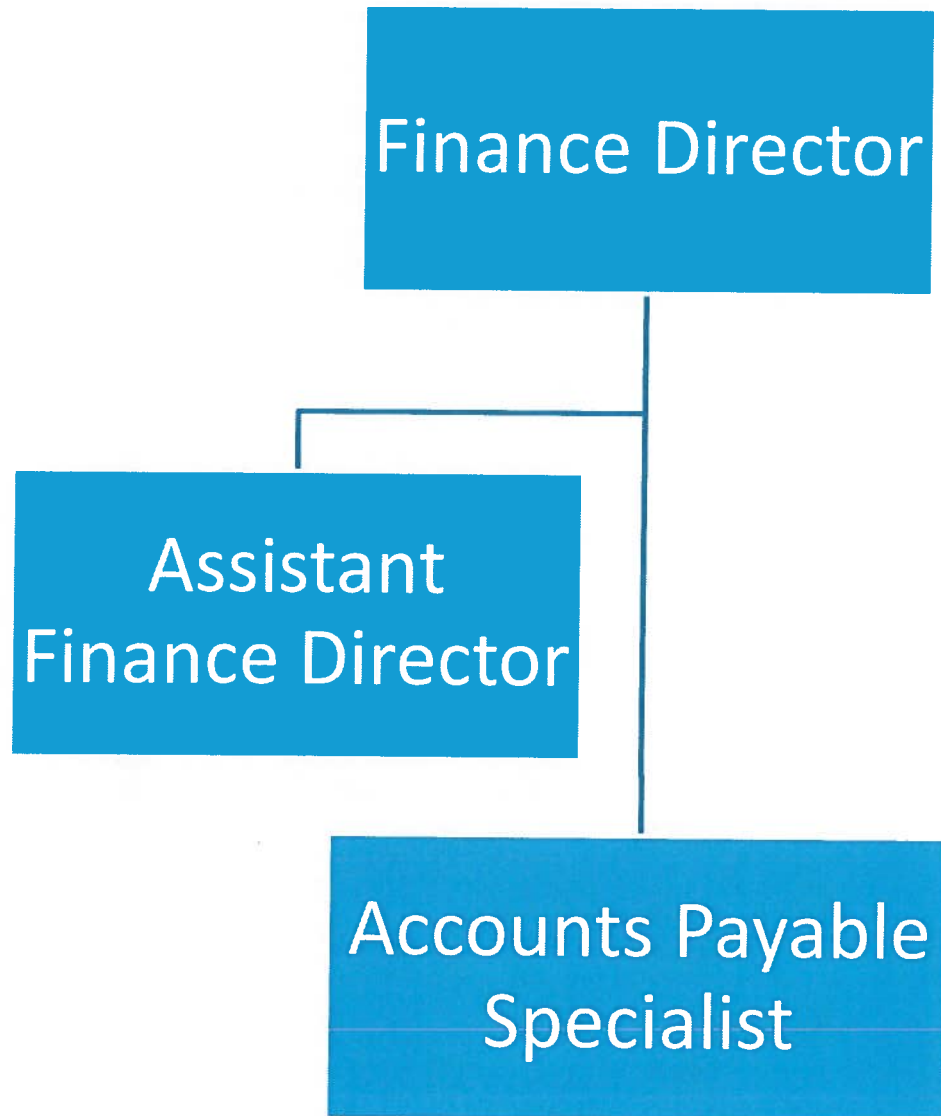
Emergency Services & Code Enforcement Full-time Employees



*These inspectors are subcontracted through Keystone Municipal Services

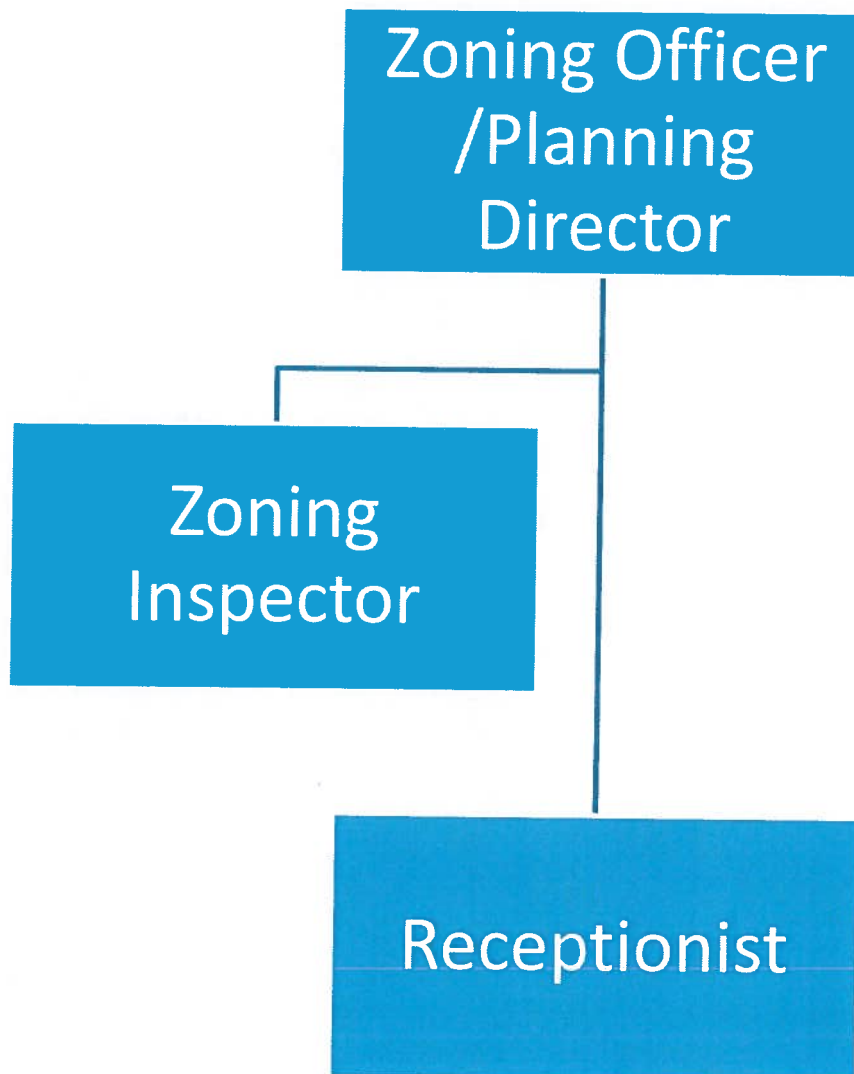
Finance

Full Time Employees



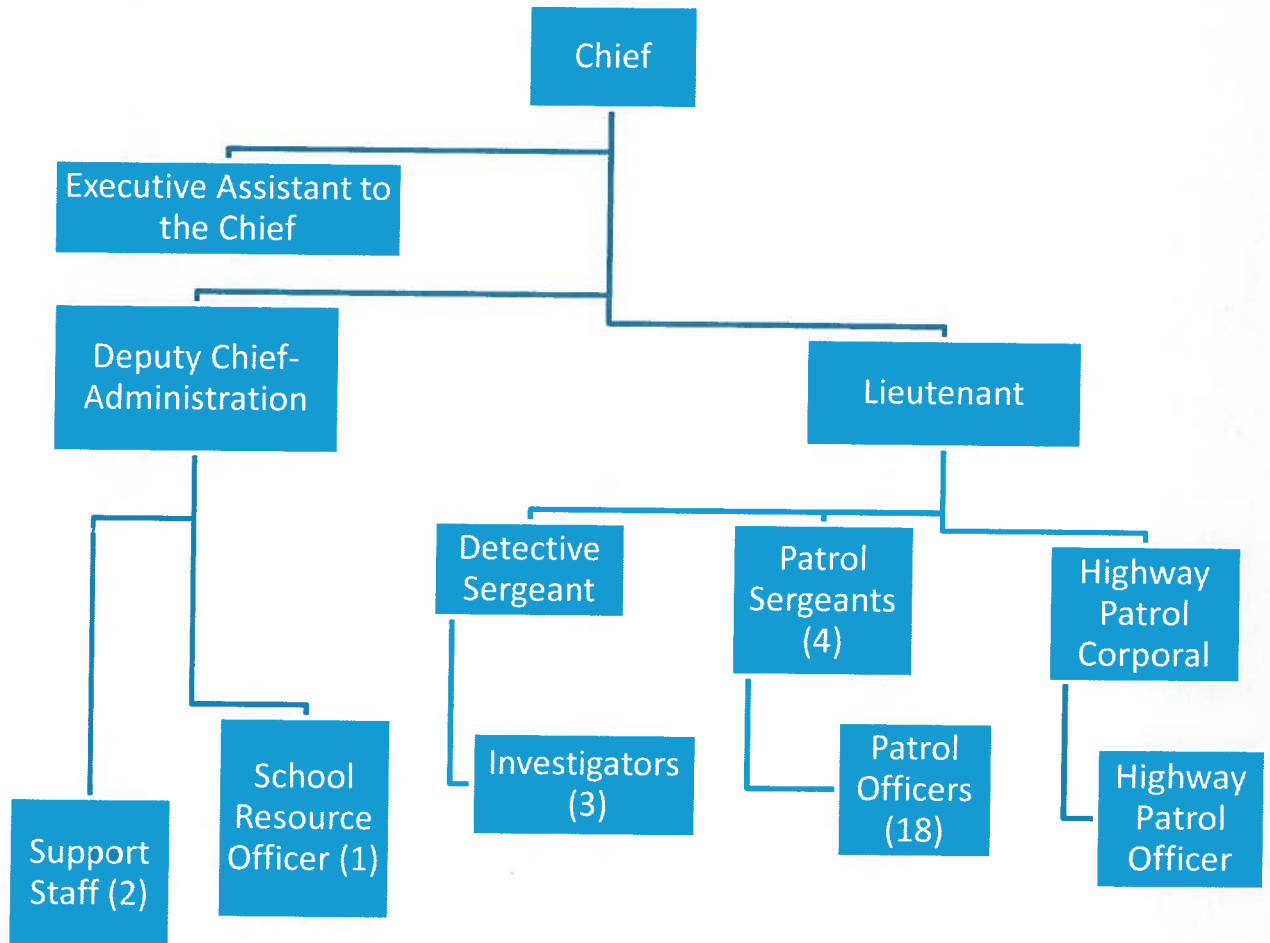
Zoning, Planning & Special Projects

Full Time Employees



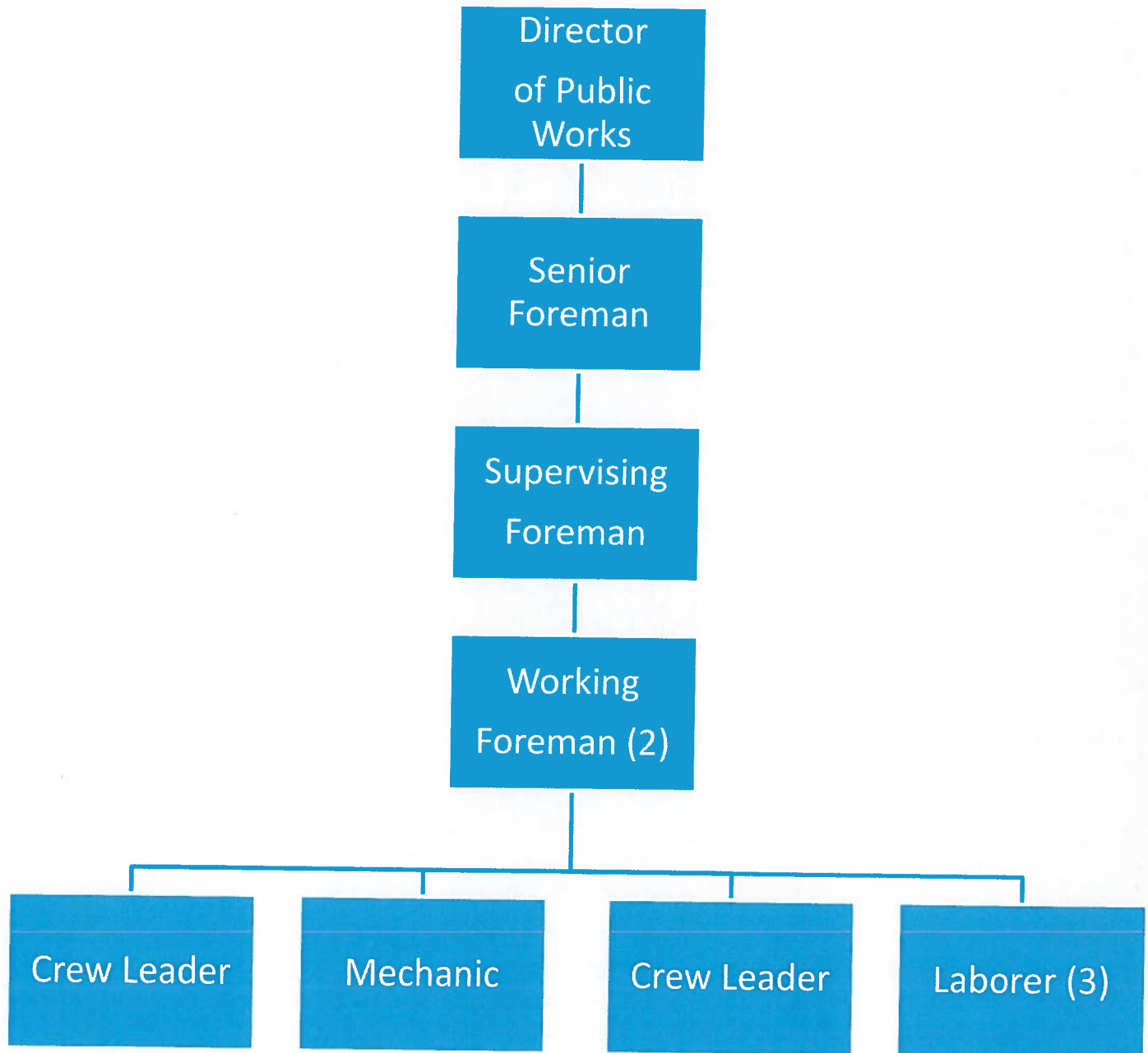
Police Department

Full Time Employees



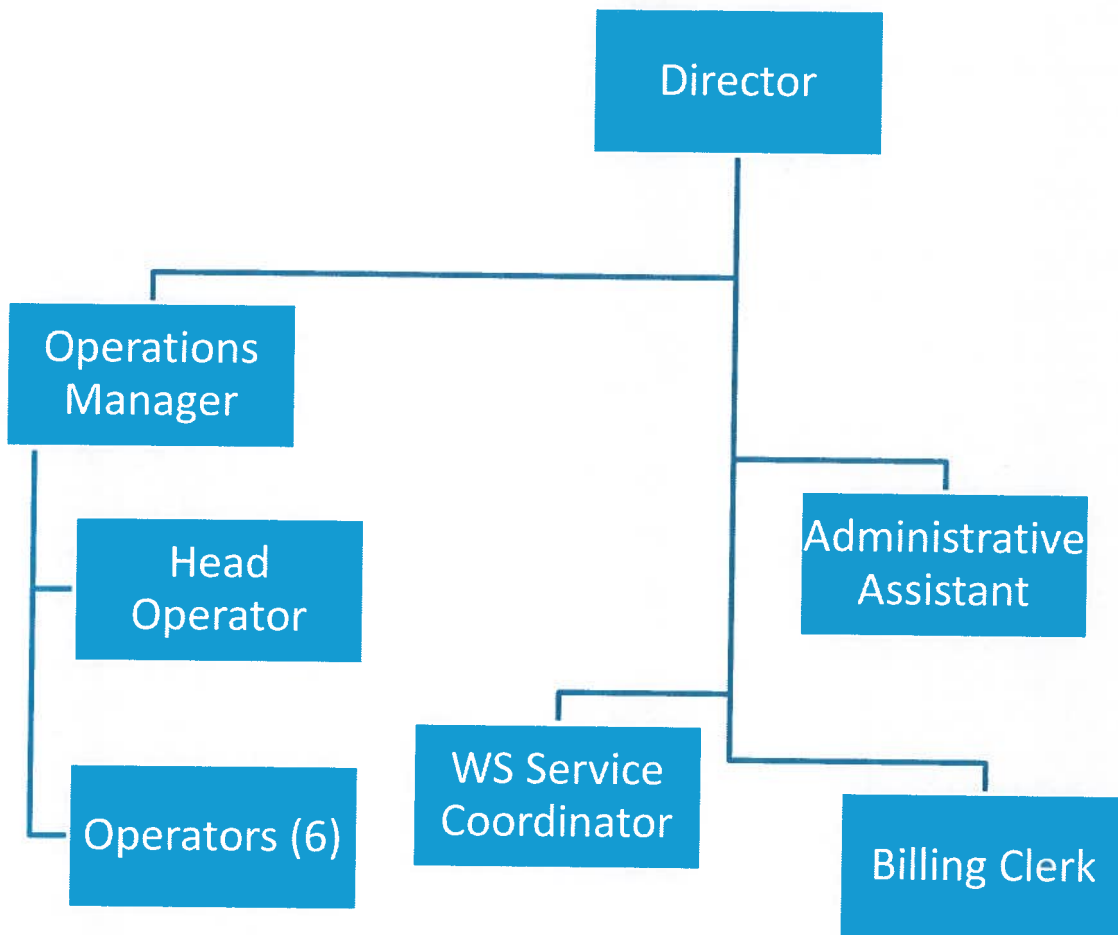
Public Works

Full Time Employees



Water and Sewer Department

Full Time Employees



Warrington Township 2018 Proposed Budget Budget Summary



WARRINGTON TOWNSHIP

2018 PROPOSED BUDGET

ALL FUNDS SUMMARY

<u>Operating And Capital Funds</u>	<u>2017 Beginning Fund Balances</u>	<u>2017 Estimated Revenues</u>	<u>2017 Estimated Expenditures</u>	<u>2017 Ending Fund Balance</u>	<u>Proposed 2018 Revenues</u>	<u>Proposed 2018 Expenditures</u>	<u>2018 Ending Balances</u>
General	3,941,812	12,997,395	12,916,181	4,023,026	13,115,458	13,114,526	4,023,958
Volunteer Fire Co. Fund	0	0	0	0	438,780	438,742	38
Water and Sewer Capital Fund	2,132,420	4,524,803	4,185,500	2,471,723	4,744,464	4,455,000	2,761,187
Water and Sewer Operating Fund	2,355,061	6,882,316	6,805,194	2,432,183	7,858,127	7,764,437	2,525,872
Water and Sewer -2014 Bond Fund	6,467,286	50,000	2,030,737	4,486,549	18,000	4,472,551	31,998
Capital Projects (2016 Bonds)	4,645,659	72,149	2,055,000	2,662,808	15,000	2,675,000	2,808
Open Space	2,290,484	213,400	143,774	2,360,110	2,258,650	2,200,000	2,418,760
Capital Improvement Fund	287,138	1,235,550	1,545,000	(22,312)	302,400	280,000	88
Debt Service	217,508	1,967,800	2,012,869	172,439	1,769,600	1,929,354	12,685
Highway Aid Fund	231,925	690,336	619,034	303,227	715,000	739,909	278,318
Internal Service Fund	58,413	437,362	463,092	32,683	450,500	479,057	4,126
TOTALS	\$ 22,627,707	\$ 29,071,111	\$ 32,776,381	\$ 18,922,436	\$ 31,685,979	\$ 38,548,577	\$ 12,059,839

Warrington Township 2018 Proposed Budget General Fund

Officer Sadowski Assisting the Phila Police

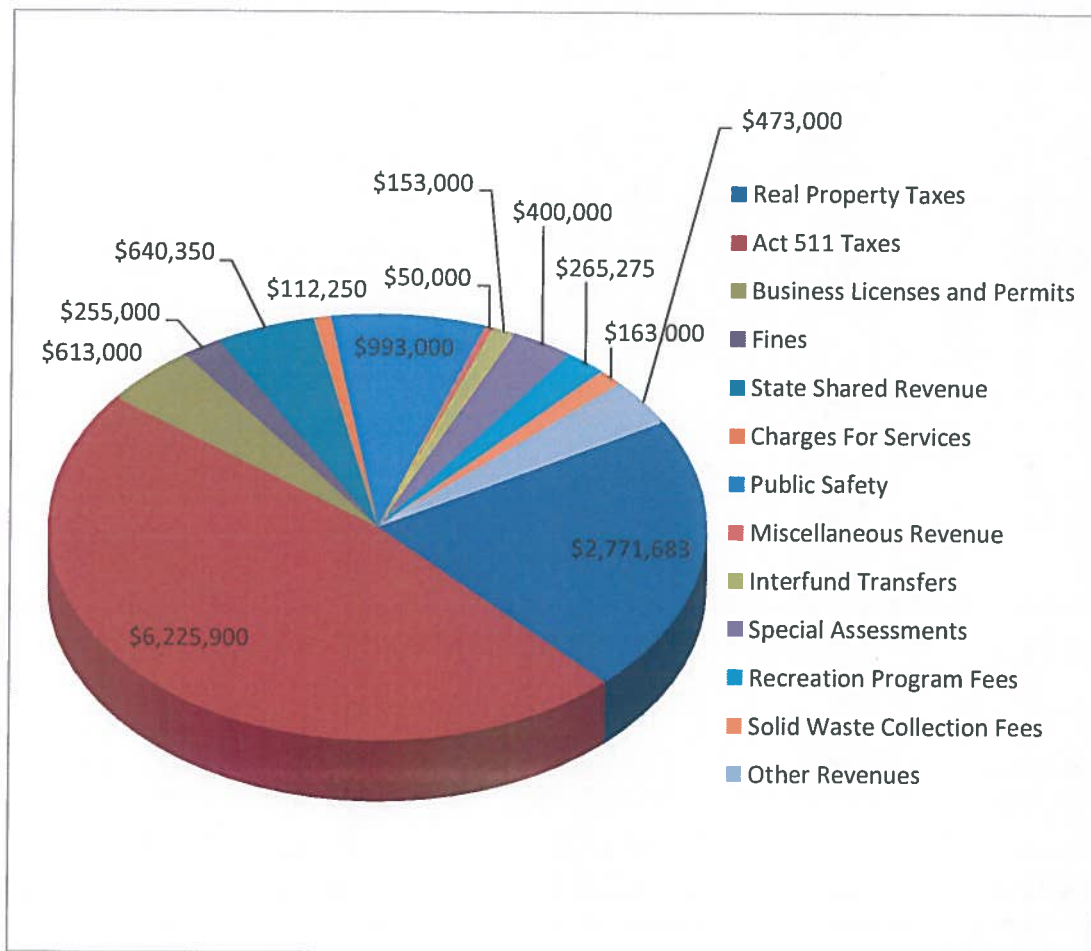


Sprint Triathlon/Duathlon



Hot Dog Pig Races- Warrington Community Day

Warrington Township 2018 Proposed Budget General Fund Revenue



**GENERAL FUND
REVENUES**

Account Number	Description	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Proposed
<u>Fund Balance</u>						
	Beginning Fund Balance	\$ 2,382,293	\$ 3,260,166	\$ 2,876,902	\$ 3,941,812	\$ 4,023,026
<u>Real Property Taxes</u>						
01.301.100	Current Year	1,984,671	2,034,917	2,085,000	2,055,000	1,967,783
01.301.101	Current Year- Parks	777,012	794,528	775,000	792,000	803,900
		2,761,683	2,829,445	2,860,000	2,847,000	2,771,683
<u>Act 511 Taxes</u>						
01.310.100	Real Estate Transfers	983,697	1,465,269	750,000	950,000	1,000,000
01.310.200	Earned Income	4,303,930	4,529,353	4,460,000	4,600,000	4,719,600
01.310.500	Local Services Tax	486,128	511,880	440,000	494,000	506,300
		5,773,755	6,506,502	5,650,000	6,044,000	6,225,900
<u>Licenses and Permits</u>						
01.321.430	Towing Licenses	0	150	0	0	0
01.321.640	Contractor Licenses	38,740	37,906	34,000	37,500	38,000
01.321.800	Cable Television Fees	549,610	567,663	560,000	576,000	572,000
01.321.820	Street Opening Permits	1,791	3,689	2,500	6,000	3,000
		590,141	609,408	596,500	619,500	613,000
<u>Fines</u>						
01.331.100	Court Fines	20,540	25,682	21,500	45,000	41,000
01.331.102	Non Traffic Violations	325	0	500	500	500
01.331.105	County Fines	153,130	203,645	165,000	198,000	200,000
01.331.110	State Police Fines	11,664	10,159	11,000	12,500	12,500
01.331.120	Local Ordinance Fines	974	1,245	1,100	500	1,000
		186,633	240,731	199,100	256,500	255,000
<u>Interest Earnings</u>						
01.341.100	Interest Earnings	7,377	15,130	14,000	30,000	33,000
<u>Rents and Royalties</u>						
01.342.200	Building Rentals	73,288	60,859	57,000	61,000	70,000
01.342.300	Rental Income	392,421	375,977	380,000	314,000	302,000
		465,709	436,836	437,000	375,000	372,000
<u>Federal Grants</u>						
01.351.120	Federal Grants - FEMA	0	125,883	0	0	0
01.351.130	Federal Grants - SAFER	286,094	36,788	0	0	0
01.351.200	Federal Public Safety Grants	5,503	0	0	0	0
		291,597	162,671	0	0	0
<u>State Shared Revenue</u>						
01.354.400	Recycling Grant	64,940	65,721	55,000	55,000	55,000
01.355.010	Public Utility Realty Taxes	11,215	11,666	11,500	11,397	11,300
01.355.040	Alcoholic Beverage Licenses	7,050	7,050	7,050	7,050	7,050
01.355.120	State Aid Pension Contribution	384,242	406,842	403,000	417,531	432,000
01.355.300	Fire Relief Fund	151,402	151,491	150,000	137,616	135,000
		618,849	642,770	626,550	628,595	640,350
<u>Local Government Grants</u>						
01.357.510	Highway/Training Grants	17,860	11,033	9,000	9,000	9,000
01.357.520	County DUI- Check Points	3,390	23,194	10,000	18,000	18,000
01.357.530	Misc. Grants	2,449	2,893	0	9,820	0
01.357.550	EAC Grants	4,799	0	10,000	0	10,000
01.357.725	Palomino Tennis Courts - USTA Grant	0	0	0	0	0
01.357.750	CDBG-Neshaminy Garden Storm Water	0	0	0	0	0
		28,498	37,120	29,000	36,820	37,000

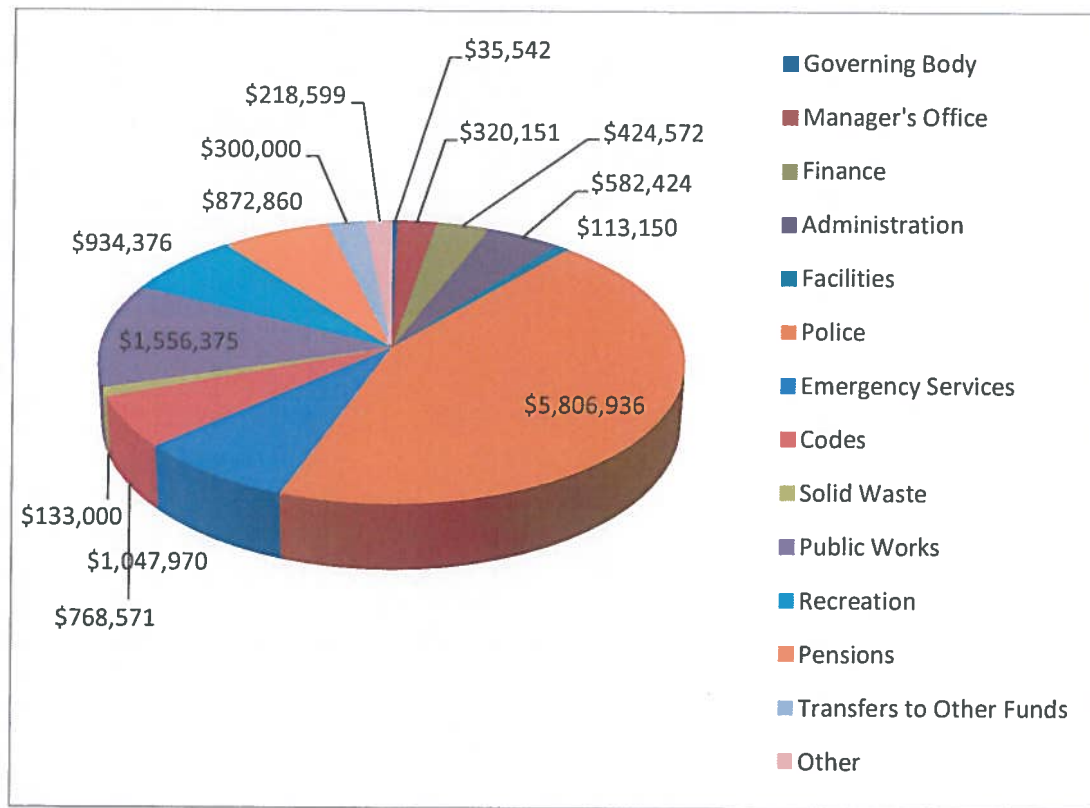
**GENERAL FUND
REVENUES**

Account Number	Description	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Proposed
<u>Charges For Services</u>						
01.361.100	Escrow Administration	64,914	48,549	45,000	30,000	45,000
01.361.110	Police Reports	10,303	11,085	11,000	10,500	11,000
01.361.200	Special Police Services	49,316	66,088	40,000	30,000	33,000
01.361.300	Conditional Use Fees	1,350	1,640	750	1,200	1,000
01.361.310	Land Development Fees	16,570	2,963	7,500	5,000	6,000
01.361.340	Zoning Hearing Board Fees	15,860	6,100	7,000	20,000	15,000
01.361.400	Professional Services Fees	1,200	1,000	0	1,000	0
01.361.520	Sale of Publications		4	1,000	200	250
01.361.500	Open Records Requests Fees	696	1,231	0	900	1,000
		160,209	138,660	112,250	98,800	112,250
<u>Public Safety</u>						
01.362.200	Fire Safety Inspection Fees	11,806	17,147	18,000	19,000	23,000
01.362.330	Zoning Permits	21,544	24,220	20,000	24,000	22,000
01.362.410	Building Permits	876,333	745,443	650,000	470,000	675,000
01.362.420	Electrical Permits	83,942	62,369	45,000	50,000	48,000
01.362.430	Plumbing Permits	71,961	78,530	55,000	32,000	40,000
01.362.431	Mechanical Permits	75,493	72,918	67,000	48,000	70,000
01.362.432	Sprinkler Permits	32,195	33,284	27,000	27,000	27,000
01.362.433	Fire Alarms	6,525	5,230	6,000	6,000	6,000
01.362.450	Occupancy Permits	90,250	99,520	75,000	75,000	75,000
01.362.460	Sign Permits	10,615	7,077	5,500	5,000	5,500
01.362.470	State Permits	(88)	80	500	550	500
01.362.810	Miscellaneous Permits	2,052	3,137	3,500	500	1,000
		1,282,628	1,148,955	972,500	757,050	993,000
<u>Highway and Streets</u>						
01.363.600	Sale of Materials	328	3,374	1,300	2,800	2,500
<u>Solid Waste Collection Fees</u>						
01.364.350	Solid Waste Collection Fees	150,836	146,409	150,000	150,000	163,000
<u>Recreation Program Fees</u>						
01.367.901	Discount Ticket Sales	8,922	6,576	7,500	6,000	7,500
01.367.904	Recreation - Equestrian Rental Fees	3,000	2,400	2,400	2,400	2,400
01.367.907	Program Fees	12,533	19,719	17,500	14,000	17,000
01.367.908	Recreation - Park Rental Fees	5,158	6,855	6,000	10,000	7,500
01.367.909	Recreation - Breakfast With Santa	648	532	1,000	750	750
01.367.910	Summer Camp Fees	0	0	0	0	0
01.367.911	Summer Camp Registration	84,972	0	0	0	0
01.367.913	Recreation - Volunteer Appreciation	0	0	750	750	750
01.367.914	Warrington Day	33,730	26,217	30,000	33,700	36,000
01.367.915	Recreation-Discount Movie Tickets	12,425	13,716	10,000	10,000	10,000
01.367.916	Recreation - Roster Fee	19,998	21,640	20,000	17,500	19,000
01.367.950	Swim Club-Membership Fees	93,494	91,336	95,000	96,125	95,000
01.367.951	Swim Club-Daily Fees	30,923	41,171	41,000	41,465	40,000
01.367.952	Swim Club - Guest Passes		3,307	0	0	0
01.367.953	Swim Club- Replacement I'D's	211	75	100	210	175
01.367.954	Swim Club- Concession Stand rent	0	1,000	1,500	1,500	1,500
01.367.955	Swim Club -Facility Rentals	7,318	9,828	8,500	13,450	13,500
01.367.956	Swim Club - Swim Team Fees	15,920	2,940	3,000	2,950	3,000
01.367.957	Swim Club-Program Fees-Swim/Scuba	9,993	8,754	9,000	9,310	9,000
01.367.958	Swim Club - Snack Bar Games	936	927	1,000	1,160	1,000
01.367.959	Swim Club - Sponsorship Revenue	449	625	1,000	850	1,200
		340,630	257,618	255,250	262,120	265,275

**GENERAL FUND
REVENUES**

Account Number	Description	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Proposed
<u>Special Assessments</u>						
01.383.700	Park and Recreation Assessments	476,187	327,600	205,000	124,000	300,000
01.383.720	Regal Cinema Impact Fees	100,000	100,000	100,000	100,000	100,000
		576,187	427,600	305,000	224,000	400,000
<u>Contributions and Donations</u>						
01.387.100	Misc Donations	742	2,050	1,500	1,000	1,500
01.387.200	Contributions - Emergency Services	945	70	0	720	500
01.387.250	Donations - Police	0	7,400	1,000	750	1,000
01.387.600	Misc. EAC Donations	150	720	500	240	500
		1,837	10,240	3,000	2,710	3,500
<u>Miscellaneous Revenue</u>						
01.389.100	Miscellaneous Revenues	7,309	30,076	6,000	500	5,000
01.389.150	Insurance Recoveries	16,869	65,113	15,000	37,000	20,000
01.389.175	Disability/Worker's Comp. Reimb.	51,058	37,782	25,000	25,000	25,000
01.389.300	Fire Capital Revenue	100,000	100,000	100,000	100,000	0
01.391.300	Sale/Comdenation of Township Property	38,510	0	0	0	0
		213,746	232,971	146,000	162,500	50,000
<u>Interfund Transfers</u>						
01.392.008	Transfer From W & S Fund	100,000	150,000	150,000	150,000	153,000
		100,000	150,000	150,000	150,000	153,000
<u>Refunds of Prior Year Expenditures</u>						
01.395.100	Prior Year Refunds	24,084	20,686	370,000	350,000	25,000
TOTAL REVENUES		13,574,727	14,017,126	12,877,450	12,997,395	13,115,458
TOTAL AVAILABLE BALANCE		\$ 15,957,020	\$ 17,277,292	\$ 15,754,352	\$ 16,939,207	\$ 17,138,484

Warrington Township 2018 Proposed Budget General Fund Expenditures



**GENERAL FUND
EXPENDITURES**

Account Number	Description	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Proposed
<u>Governing Body</u>						
01.400.105	Salaries and Wages	16,250	16,250	16,250	16,250	17,875
01.400.196	Group Benefits	1,008	1,243	1,244	1,244	1,367
01.400.210	Office Supplies	276	894	300	600	500
01.400.261	Minor Equipment	798	1,382	1,000	0	1,000
01.400.310	Professional Services	0	3,960	2,000	0	0
01.400.321	Telephone	2,927	2,457	3,200	2,000	2,400
01.400.341	Advertising	1,223	2,232	2,200	1,800	2,200
01.400.342	Printing	43	139	200	0	200
01.400.420	Dues & Subscriptions	3,281	3,003	3,500	3,500	3,500
01.400.460	Seminars, Conf & Meetings	4,999	6,304	6,000	5,000	5,500
01.400.491	General Expenses	1,503	864	1,000	500	1,000
		32,308	38,728	36,894	30,894	35,542
<u>Township Manager's Office</u>						
01.401.110	Salaries and Wages	174,794	131,187	213,744	213,744	221,891
01.401.196	Group Benefits	66,934	49,857	72,367	75,000	83,010
01.401.210	Office Supplies	818	36	500	400	500
01.401.231	Motor Fuel	369	475	1,000	1,400	1,400
01.401.261	Minor Equipment	505	0	1,000	685	750
01.401.321	Telephone	5,538	1,053	2,600	1,700	1,400
01.401.342	Printing	0	0	200	0	200
01.401.374	Machinery & Equipment Repair	220	180	200	200	200
01.401.375	Vehicle Maintenance	539	0	200	1,200	200
01.401.420	Dues & Subscriptions	2,082	260	3,000	2,500	2,500
01.401.460	Seminars, Conf & Meetings	2,659	1,871	3,000	1,000	2,600
01.401.460	General Expenses	0	0	300	300	500
01.401.900	Capital Assessment	5,000	0	5,000	5,000	5,000
		259,458	184,919	303,111	303,129	320,151
<u>Finance</u>						
01.402.110	Salary/Wages	187,983	156,968	188,424	188,424	161,828
01.402.112	Salary/Wages/Part-time	8,000	22,861	15,000	15,000	34,684
01.402.180	Overtime	638	902	500	400	500
01.402.196	Group Benefits	90,694	72,048	108,668	108,868	99,060
01.402.210	Office supplies	1,098	909	1,000	1,800	1,200
01.402.215	Postage	(1,921)	590	400	1,400	800
01.402.261	Minor Equipment	0	890	500	200	500
01.402.310	Professional Services	79,116	90,010	80,000	80,000	80,000
01.402.311	Audit & Accounting Services	18,000	24,300	25,600	25,600	22,300
01.402.319	Other Services & Fees	623	1,359	1,400	200	1,400
01.402.321	Telephone	1,804	1,620	2,500	1,500	1,300
01.402.342	Printing	318	828	500	200	500
01.402.420	Dues & Subscriptions	1,827	1,658	500	3,000	1,500
01.402.430	R/E Taxes Paid	11,868	15,757	17,000	16,000	16,000
01.402.460	Seminars, Conf & Meetings	1,291	1,472	2,000	2,800	3,000
		401,339	392,172	443,992	445,392	424,572
<u>Tax Collection</u>						
01.403.110	Tax Collector - General Fund	34,922	34,284	33,000	33,000	19,678
01.403.111	Tax Collector - Park & Rec	12,000	13,000	13,500	13,500	8,039
01.403.196	Group Benefits	3,589	3,786	3,560	3,560	2,120
01.403.215	Postage	7,079	2,545	3,000	2,600	2,600
01.403.342	Printing	0	0	1,400	1,400	1,400
		57,591	53,615	54,460	54,060	33,837

**GENERAL FUND
EXPENDITURES**

Account Number	Description	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Proposed
<u>Legal Services</u>						
01.404.319	Professional Services-Legal	1,223	5,500	3,000	1,000	0
01.404.310	Township Solicitor	82,041	104,561	105,000	115,000	115,000
01.404.317	Labor Counsel Services	101	5,883	3,000	0	3,000
01.404.314	Special Legal Services	7,691	3,840	0	0	0
01.404.318	Litigation & Arbitration	2,940	14,234	10,000	28,500	25,000
		93,995	134,018	121,000	144,500	143,000
<u>General Government Administration</u>						
01.406.110	Salaries and Wages	81,714	87,397	91,751	91,751	95,122
01.406.112	Salaries and Wages-Part-Time/Seasonal	15,032	12,695	7,500	7,500	0
01.406.180	Overtime	59	0	400	400	200
01.406.196	Group Benefits	72,815	55,757	46,525	46,525	44,802
01.406.210	Office Supplies	3,806	3,604	3,200	3,200	3,200
01.406.215	Postage	7,775	11,314	12,000	11,500	11,500
01.406.261	Minor Mach. & Equip.	1,715	0	1,000	4,925	3,000
01.406.310	Professional Services	66,087	69,626	60,000	55,000	50,000
01.406.319	Other Services & Fees	25,484	32,825	25,000	27,000	27,000
01.406.321	Telephone	2,642	4,140	4,500	4,700	4,500
01.406.341	Advertising	2,581	1,108	2,500	1,000	1,500
01.406.375	Maint. & Repairs - Vehicles	18	249	500	500	0
01.406.384	Mach.& Equip.Rental	10,672	9,139	8,000	8,000	8,000
01.406.420	Dues & Subscriptions	1,134	1,857	1,000	800	800
01.406.450	Contracted Services	20,100	27,763	25,000	15,000	15,000
01.406.457	Doc.Mgmt.License & Support	16,640	0	0	0	0
01.406.460	Seminars, Conf & Meetings	2,588	3,051	600	500	2,500
01.406.491	General Administrative Expense	2,958	3,681	3,000	2,300	2,300
01.406.900	Capital Assessment	5,000	-	5,000	5,000	5,000
		338,820	324,206	297,476	285,601	274,424
<u>Township Engineer</u>						
01.408.313	Township Engineer	114,186	169,164	130,000	165,000	165,000
<u>Township Facilities</u>						
01.409.226	Repair & Maint.Supplies	211	1,320	500	300	300
01.409.241	General Operating Supplies	3,069	5,100	4,500	3,000	4,000
01.409.251	Vehicle Maintenance Supplies	0	727	0	0	0
01.409.261	Minor Equipment	5,003	5,998	1,000	1,000	1,000
01.409.310	Professional Services	0	0	0	0	0
01.409.321	Telephone	2,529	1,482	2,400	2,100	2,100
01.409.360	Utilities	18,826	50,694	41,000	41,000	41,000
01.409.373	Building Maint & Repairs	9,746	12,710	14,000	14,000	14,000
01.409.384	Mach. & Equip.Rental	0	170	1,000	300	750
01.409.450	Contracted Maintenance Services	52,239	51,635	35,000	55,000	50,000
		91,623	129,836	99,400	116,700	113,150
<u>Police Services</u>						
01.410.110	Salary/Wages/NonBargining	459,124	261,916	363,961	363,961	374,880
01.410.112	Salary/Wages/Staff	180,926	191,424	191,047	191,047	207,535
01.410.113	Salary/Wages/Bargaining	2,351,127	2,381,116	2,568,594	2,568,594	2,846,767
01.410.115	Salary/Wages - Part Time Officers	8,513	0	0	0	0
01.410.117	Auxiliary Police	35,590	42,213	35,000	35,000	28,000
01.410.172	Holiday Pay	66,491	68,422	78,725	78,725	88,361
01.410.179	Longevity	102,749	112,402	112,983	112,983	122,987
01.410.180	Overtime	183,140	209,128	165,000	190,000	180,000
01.410.185	Vacation & Comp Time Buy Back	(21,925)	15,457	25,000	25,000	22,000
01.410.196	Group Benefits	1,299,110	1,280,824	1,432,188	1,325,000	1,446,906
01.410.210	Office Supplies	3,673	5,471	3,800	4,500	5,000
01.410.215	Postage	305	1,298	600	1,200	1,000
01.410.231	Motor Fuel	46,289	38,699	45,000	45,000	45,000
01.410.238	Uniforms	35,091	44,710	40,000	40,000	40,000

**GENERAL FUND
EXPENDITURES**

Account Number	Description	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Proposed
<u>Police Services - Continued</u>						
01.410.241	General Operating Supplies	18,733	20,355	25,000	27,000	25,500
01.410.251	Vehicle Maintenance Supplies	11,289	14,588	15,000	10,000	15,000
01.410.261	Minor Equipment	17,617	84,046	20,000	20,000	30,500
01.410.310	Professional Services	26,111	36,051	32,000	25,000	40,000
01.410.321	Telephone	13,659	15,147	12,000	12,000	12,000
01.410.341	Advertising	0	144	200	200	200
01.410.342	Printing	1,076	1,425	1,200	1,200	1,200
01.410.374	Repairs & Maintenance	3,309	569	12,500	5,000	3,800
01.410.375	Vehicle Maintenance	41,821	34,874	30,000	20,000	30,000
01.410.384	Equipment Leases	4,957	6,895	5,800	5,800	5,800
01.410.420	Dues & Subscriptions	8,039	5,001	5,800	5,800	5,500
01.410.440	Uniform Cleaning Service	3,827	4,755	4,000	4,000	4,000
01.410.450	Contracted Services	12,821	9,987	10,000	10,000	12,000
01.410.460	Seminars, Conf & Meetings	10,341	19,395	17,000	22,000	25,000
01.410.491	General Expenses	520	0	0	0	0
01.410.740	Capital Equipment	0	0	0	0	13,000
01.410.900	Capital Assessment	150,000	175,000	175,000	175,000	175,000
		5,074,323	5,081,312	5,427,398	5,324,010	5,806,936
<u>Office of Emergency Services</u>						
01.411.110	Salaries and Wages- Emerg. Services	128,440	134,807	133,332	133,332	138,622
01.411.112	Salary/Wages/Non Super-E.S.	182,859	207,200	196,379	188,000	237,491
01.411.115	Salary/Wages/Part time	6,470	4,783	4,500	3,500	4,500
01.411.180	Overtime	7,287	6,639	5,000	5,000	5,000
01.411.196	Group Benefits-Emerg. Services	133,233	135,313	133,578	133,578	147,341
01.411.210	Office Supplies- Emerg. Service	739	1,262	750	1,000	1,000
01.411.231	Motor Fuels- Emerg Services	4,449	4,186	5,000	4,400	5,000
01.411.238	Uniforms- Emerg Services	7,642	2,747	6,000	6,000	6,000
01.411.241	General Operating Supplies-E.S.	3,964	7,497	5,000	5,000	5,000
01.411.242	Fire Prevention Supplies-E.S	9,496	6,784	4,000	1,500	4,000
01.411.251	Vehicle Maintenance Supplies-E.S.	3,805	11,318	5,000	500	2,500
01.411.261	Minor Equipment- Emerg. Services	24,109	9,266	28,000	17,000	49,500
01.411.310	Professional Services- ES	4,800	8,616	10,500	8,500	10,000
01.411.321	Telephone -ES	3,236	4,500	3,800	3,800	3,800
01.411.341	Advertising- ES	0	0	300	150	200
01.411.342	Printing- E S	677	198	200	100	200
01.411.360	Utilities	640	5,200	5,000	6,500	6,500
01.411.375	Vehicle Maintenance- ES	1,248	834	3,500	10,000	7,500
01.411.384	Equipment Rental	287	442	400	200	400
01.411.420	Dues & Subscriptions-ES	538	434	500	500	750
01.411.450	Contracted Services- E S	4,778	5,230	5,800	5,800	6,000
01.411.460	Seminars, Conf & Meetings- ES	1,817	3,657	3,000	3,000	3,500
01.411.480	Safety Committee- ES	17	1,438	1,000	500	1,000
01.411.491	General Expense-ES	14	3	500	1,200	1,000
01.411.531	Firemen's Relief Assoc. -ES	151,402	151,491	150,000	137,616	135,000
01.411.740	Capital Purch.- Mach & Equip-ES	58,795	68,969	12,000	35,000	7,000
01.411.741	Capital - 2015 Pierce Fire Truck	68,526	0	0	0	19,800
01.411.900	Capital Assessment- ES	14,000	(175,000)	15,000	15,000	22,500
01.412.196	Group Benefits- Ambulance	2,150	3,507	790	3,600	3,866
01.412.510	Incentive Program	15,755	16,349	14,000	14,000	13,000
01.412.530	Payment For Operations- Amb.	200,274	200,376	200,000	200,000	200,000
01.413.310	Professional Services	2,000	0	0	0	0
01.413.354	Workers Comp- Fire Co	32,669	37,373	31,580	37,500	0
01.413.510	Incentive Program	46,385	45,150	68,000	68,000	0
01.413.530	Payment For Operations- Fire Co	200,000	200,000	200,000	200,000	0
01.413.531	Reimbursement for Fire Relief Equipment	0	0	25,000	25,000	0
01.413.740	Capital Purch.- Mach & Equip-Fire	100,000	100,000	100,000	100,000	0
		1,422,501	1,210,569	1,377,409	1,374,776	1,047,970

**GENERAL FUND
EXPENDITURES**

Account Number	Description	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Proposed
<u>Codes Inspection</u>						
01.414.110	Salaries - Professional Staff	236,254	239,619	246,256	246,256	253,645
01.414.115	Salary/Wages-Temp/Season	0	18,496	30,000	23,000	24,900
01.414.180	Overtime	89	364	500	250	400
01.414.196	Benefits	130,241	129,746	124,126	124,126	151,926
01.414.210	Office supplies	5,213	3,397	2,500	2,500	2,500
01.414.215	Postage	625	1,457	1,000	1,700	1,700
01.414.231	Motor Fuels	1,229	1,381	1,500	1,400	1,500
01.414.238	Uniforms	719	0	600	150	600
01.414.241	General Operating Supplies	1,206	3,549	1,200	900	1,000
01.414.251	Vehicle Maintenance Supplies	1,026	1,138	150	450	300
01.414.261	Minor Equipment	998	250	6,000	250	500
01.414.310	Professional Services	306,966	255,146	250,000	235,000	245,000
01.414.314	Legal Services	32,754	26,126	25,000	50,000	42,000
01.414.321	Telephone	5,638	6,520	7,000	9,400	7,400
01.414.341	Advertising	2,317	608	1,500	500	1,200
01.414.342	Printing	709	1,319	600	1,000	1,000
01.414.375	Vehicle Maintenance	207	201	1,000	1,000	1,000
01.414.384	Equipment Rental & Lease	7,465	6,828	12,000	8,500	8,000
01.414.420	Dues & Subscriptions	208	146	500	500	500
01.414.450	Contracted Services	3,881	3,000	4,500	5,000	5,000
01.414.460	Seminars, Conf & Meetings	768	528	2,000	3,000	2,500
01.414.491	General Expense	84	846	1,500	250	1,000
01.414.900	Capital Assessment	15,000	0	10,000	10,000	15,000
		753,597	700,665	729,432	725,132	768,571
<u>Solid Waste Collection</u>						
01.427.310	Professional Services	0	11,270	12,500	12,000	12,500
01.427.450	Contracted Services	113,748	125,155	120,500	120,500	120,500
		113,748	136,425	133,000	132,500	133,000
<u>Environmental Advisory Council</u>						
01.428.112	Salaries-EAC	7,335	6,571	7,000	7,000	7,210
01.428.196	EAC- Group Benefits	595	519	536	536	552
01.428.450	EAC - Contracted Services	0	0	0	0	0
01.428.491	EAC Activities	7,414	8,494	10,000	10,000	10,000
		15,344	15,584	17,536	17,536	17,762
<u>Public Works</u>						
01.430.110	Salary and Wages	428,588	556,010	442,260	442,260	453,400
01.430.115	Salary/Wages-Temp/Season	138,714	174,198	123,892	123,892	127,609
01.430.180	Overtime	52,738	40,854	33,600	19,000	34,608
01.430.196	Benefits	330,823	363,913	284,324	284,324	264,377
01.430.210	Office Supplies	4,322	5,745	2,000	4,100	3,500
01.430.215	Postage	55	79	1,000	100	500
01.430.231	Motor Fuels	19,359	33,645	33,600	22,000	30,000
01.430.238	Uniforms	11,486	6,394	4,200	4,200	5,000
01.430.241	General Operating Supplies	41,511	50,692	24,200	17,000	20,000
01.430.245	Highway Supplies	41,316	16,769	20,000	20,000	20,000
01.430.246	Bulk Salt	21,116	4,988	5,000	5,000	5,000
01.430.251	Vehicle Maintenance Supplies	22,883	18,101	14,500	7,000	9,000
01.430.253	Repair & Maint. Supplies - Buildings	2,829	1,135	1,400	2,500	2,500
01.430.254	Heavy Equip Maintenance Supplies	27,453	32,096	21,000	7,500	14,000
01.430.261	Minor Equipment	19,229	7,262	12,500	2,000	12,000
01.430.310	Professional Services	49,896	4,709	1,000	0	1,000
01.430.315	Drug Testing	231	610	420	200	200
01.430.319	Other Services and Fees	135	147	200	70	200
01.430.321	Telephone	9,651	10,422	8,400	5,844	6,000
01.430.341	Advertising	375	1,438	500	250	500
01.430.342	Printing	0	0	300	300	300
01.430.360	Utilities	182,361	182,238	124,184	150,000	100,000
01.430.371	Repairs & Maintenance	14,093	22,322	1,000	3,000	2,500

**GENERAL FUND
EXPENDITURES**

Account Number	Description	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Proposed
<u>Public Works - Continued</u>						
01.430.372	Street Light Maintenance	44,896	50,720	25,000	14,000	2,500
01.430.374	Plow Equipment Maintenance & Rep	13,339	3,202	8,000	7,000	8,000
01.430.375	Vehicle Maintenance & Repair	32,582	13,500	22,000	5,500	15,000
01.430.384	Equipment Rentals, Leases	2,853	3,486	4,000	1,000	5,800
01.430.420	Dues & Subscriptions	210	277	300	300	300
01.430.450	Contracted Services	240,635	243,038	124,000	90,000	110,000
01.430.454	State Fees	100	0	100	100	100
01.430.460	Seminars, Conf & Meetings	1,900	4,181	900	2,500	3,000
01.430.491	General Expense	374	355	800	800	800
01.430.710	Neshaminy Gardens Storm Water impr	50	0	0	0	0
01.430.740	Capital Equipment	0	17,177	38,000	36,100	20,000
01.430.900	Capital Assessment	150,000	0	133,000	133,000	133,000
01.433.372	Traffic Signal Maintenance	99,109	47,615	45,000	32,000	47,000
01.436.372	Storm Sewer Pipe Maintenance	10,304	12,608	10,000	4,000	10,000
01.436.375	Storm Sewer Inlets	17,726	6,568	15,000	2,000	10,000
01.438.371	Road Maintenance	22,071	6,246	28,000	5,000	15,000
01.471.400	Debt Service on LED Streetlight Project	0	0	0	0	63,681
		2,055,313	1,942,740	1,613,580	1,453,840	1,556,375
<u>Program Operations -Summer Camp</u>						
01.452.110	Salaries and Wages	31,064	0	0	0	0
01.452.196	Group Benefits	2,376	0	0	0	0
01.452.210	Office Supplies	6	0	0	0	0
01.452.215	Postage	307	0	0	0	0
01.452.241	General Operating Supplies	4,378	220	0	0	0
01.452.261	Minor Equipment	321	(45)	0	0	0
01.452.321	Telephone	440	0	0	0	0
01.452.341	Advertising	314	0	0	0	0
01.452.371	Maintenance Repair	2,382	0	0	0	0
01.452.450	Contracted Services	17,994	0	0	0	0
01.452.491	General Expense	726	0	0	0	0
		60,308	175	0	0	0
<u>Recreation & Civic Celebrations</u>						
01.452.901	Recreation - Discount Ticket	10,424	6,733	7,500	7,500	7,500
01.452.907	Recreation - Program Activities	21,363	12,838	9,000	9,000	9,000
01.452.915	Recreation - Discount Movie Tickets	11,782	14,540	8,000	8,000	8,000
01.452.902	Recreation-Earth Day	1,262	1,948	1,500	1,200	1,400
01.452.903	Recreation-Easter Egg Hunt	1,027	884	1,000	730	900
01.452.904	Recreation-Equestrian	5,296	9,531	7,000	3,000	2,000
01.452.906	Recreation-Memorial Day	1,110	1,884	1,800	3,000	3,000
01.452.908	Recreation-Misc. Recreation Programs	279	0	500	500	500
01.452.909	Recreation-Santa Breakfast/Lunch	1,576	795	1,600	1,600	1,600
01.452.910	Recreation-Bike & Hike-Campout/fishing	540	329	1,000	1,000	1,000
01.452.913	Recreation-Vol Appreciation Day	0	2,346	1,500	1,250	1,500
01.452.914	Recreation-Warrington Day	47,402	38,936	30,000	33,825	30,000
		102,061	90,764	70,400	70,605	66,400
<u>Park & Rec - Active</u>						
01.453.110	Salary and Wages	0	0	63,180	63,180	87,650
01.453.115	Salary/Wages-Temp/Season	0	0	25,165	25,165	25,920
01.453.180	Overtime	0	0	4,800	500	500
01.453.196	Benefits	0	0	40,618	40,618	52,547
01.453.210	Office Supplies	0	0	500	500	500
01.453.231	Motor Fuels	0	0	4,200	4,200	4,200
01.453.238	Uniforms	0	0	600	800	600
01.453.241	General Operating Supplies	0	0	6,000	7,000	7,000
01.453.251	Vehicle Maintenance Supplies	0	0	2,000	3,000	3,000
01.453.253	Repair & Maint. Supplies - Buildings	0	0	200	2,200	2,200
01.453.254	Heavy Equip Maintenance Supplies	0	0	2,000	1,500	2,000

**GENERAL FUND
EXPENDITURES**

Account Number	Description	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Proposed
<u>Park & Rec - Active - continued</u>						
01.453.261	Minor Equipment	0	0	1,500	500	1,500
01.453.310	Professional Services	0	0	2,500	0	0
01.453.315	Drug Testing	0	0	60	0	60
01.453.319	Other Services and Fees	0	0	600	300	300
01.453.321	Telephone	0	0	1,200	600	600
01.453.325	Postage	0	0	0	0	25
01.453.341	Advertising	0	0	250	0	250
01.453.342	Printing	0	0	0	0	100
01.453.360	Utilities	0	0	684	18,000	18,000
01.453.371	Repairs & Maintenance	0	0	2,000	2,000	2,500
01.453.375	Vehicle Maintenance & Repair	0	0	1,500	600	1,000
01.453.384	Equipment Rentals, Leases	0	0	3,000	2,000	3,000
01.453.420	Dues & Subscriptions	0	0	0	63	100
01.453.450	Contracted Services	0	0	20,000	70,000	70,000
01.453.460	Seminars, Conf & Meetings	0	0	1,800	200	500
01.453.491	General Expense	0	0	1,200	0	700
01.453.750	Minor Equipment (\$1,000 - 10,000)	0	0	3,750	3,750	3,750
01.453.900	Capital Assessment	0	0	19,000	19,000	19,000
		0	0	208,307	265,676	307,502
<u>Park & Rec - Passive</u>						
01.454.371	Land and Land Improvements	5,218	0	0	0	0
01.454.375	Veterans Monument	0	0	500	500	500
01.454.110	Salary and Wages	0	0	126,360	126,360	131,544
01.454.115	Salary/Wages-Temp/Season	0	0	44,524	44,524	45,860
01.454.180	Overtime	0	0	9,600	7,000	7,000
01.454.196	Benefits	0	0	81,235	81,235	78,230
01.454.210	Office Supplies	0	0	1,000	400	400
01.454.231	Motor Fuels	0	0	8,400	4,200	4,200
01.454.238	Uniforms	0	0	1,200	1,000	1,000
01.454.241	General Operating Supplies	0	0	19,800	17,000	17,000
01.454.246	Bulk Salt	0	0	5,000	5,000	5,000
01.454.251	Vehicle Maintenance Supplies	0	0	3,000	1,200	2,000
01.454.253	Repair & Maint. Supplies - Buildings	0	0	400	1,000	1,000
01.454.254	Heavy Equip Maintenance Supplies	0	0	2,000	1,000	2,000
01.454.261	Minor Equipment	0	0	1,000	1,000	1,000
01.454.310	Professional Services	0	0	2,500	2,000	2,500
01.454.315	Drug Testing	0	0	120	60	120
01.454.321	Telephone	0	0	2,400	2,400	2,400
01.454.341	Advertising	0	0	250	250	250
01.454.342	Printing	0	0	0	0	0
01.454.360	Utilities	0	0	5,132	3,200	3,200
01.454.371	Repairs & Maintenance	0	0	2,000	0	0
01.454.371	Land and Land Improvements	0	0	0	12,000	12,000
01.454.372	Veterans Monument	0	0	500	0	0
01.454.375	Vehicle Maintenance & Repair	0	0	3,000	2,000	2,000
01.454.384	Equipment Rentals, Leases	0	0	750	300	750
01.454.420	Dues & Subscriptions	0	0	0	63	100
01.454.450	Contracted Services	0	0	74,000	40,000	40,000
01.454.460	Seminars, Conf & Meetings	0	0	6,300	1,000	6,300
01.454.491	General Expense	0	0	0	40	100
01.454.714	Lower Nike - Hockey Rink Rehab.	345	0	0	0	0
01.454.750	Minor Equipment (\$1,000 - 10,000)	0	0	3,750	0	0
01.454.900	Capital Assessment	0	0	38,000	38,000	38,000
		5,563	0	442,721	392,732	404,454

**GENERAL FUND
EXPENDITURES**

Account Number	Description	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Proposed
<u>Swim Club Operations</u>						
01.455.110	Salary & Wages-Parks Dept.	0	0	79,848	72,826	80,000
01.455.196	Other Employee Benefits	0	0	6,108	5,571	6,120
01.455.310	Professional Services	0	215	0	500	500
01.455.215	Postage	0	0	250	250	250
01.455.241	General Operating Supplies	6,628	9,713	17,000	21,000	17,000
01.455.261	Minor Equipment	1,177	1,192	3,000	4,800	4,500
01.455.321	Telephone	1,283	506	1,500	250	250
01.455.341	Advertising	0	4,035	2,500	0	1,500
01.455.360	Utilities	8,092	11,565	8,000	8,000	8,000
01.455.374	Maintenance and Repairs	9,180	4,785	10,000	500	5,000
01.455.384	Equipment Leases		133	0	0	0
01.455.450	Contracted Services	156,480	135,334	10,000	11,000	11,000
01.455.454	State Fees	0	0	0	280	300
01.455.460	Seminars, Conferences & Meetings	0	0	0	100	100
01.455.740	Capital Equipment	0	0	8,000	7,850	20,000
01.455.957	Program Activities	1,273	2,018	1,500	1,600	1,500
		184,113	169,496	147,706	134,527	156,020
01.486.100	Property & Casualty Insurance	175,444	155,647	165,000	165,000	165,000
01.487.197	Police Pension MMO	762,752	748,774	769,227	769,227	806,000
01.487.198	Non-Uniform Pension	74,277	54,380	62,638	62,638	51,710
01.487.199	Non-Uniform Pension -Defined Contr.	0	0	20,706	20,706	15,150
		837,029	803,154	852,571	852,571	872,860
01-491-000	Refund of Prior Year Revenues	0	84,291	0	4,000	2,000
<u>Interfund Transfers</u>						
01.492.019	Transfer to Capital Improvement Fund	580,000	750,000	205,000	220,000	300,000
01.492.016	Transfer to Open Space Fund	0	38,000	0	38,000	0
01.492.021	Transfer to Debt Service Fund	475,000	340,000	0	200,000	0
01.492.035	Transfer to Liquid Fuels Fund	53,505	0	0	0	0
01.492.038	Transfer to Internal Service Fund	0	390,000	0	0	0
		1,108,505	1,518,000	205,000	458,000	300,000
TOTAL EXPENDITURES		13,297,167	13,335,480	12,876,393	12,916,181	13,114,526
TOTAL REVENUE		13,574,727	14,017,126	12,877,450	12,997,395	13,115,458
ENDING FUND BALANCE		\$ 3,260,166	\$ 3,941,812	\$ 2,877,959	\$ 4,023,026	\$ 4,023,958

Warrington Township 2018 Proposed Budget Volunteer Fire Company Fund



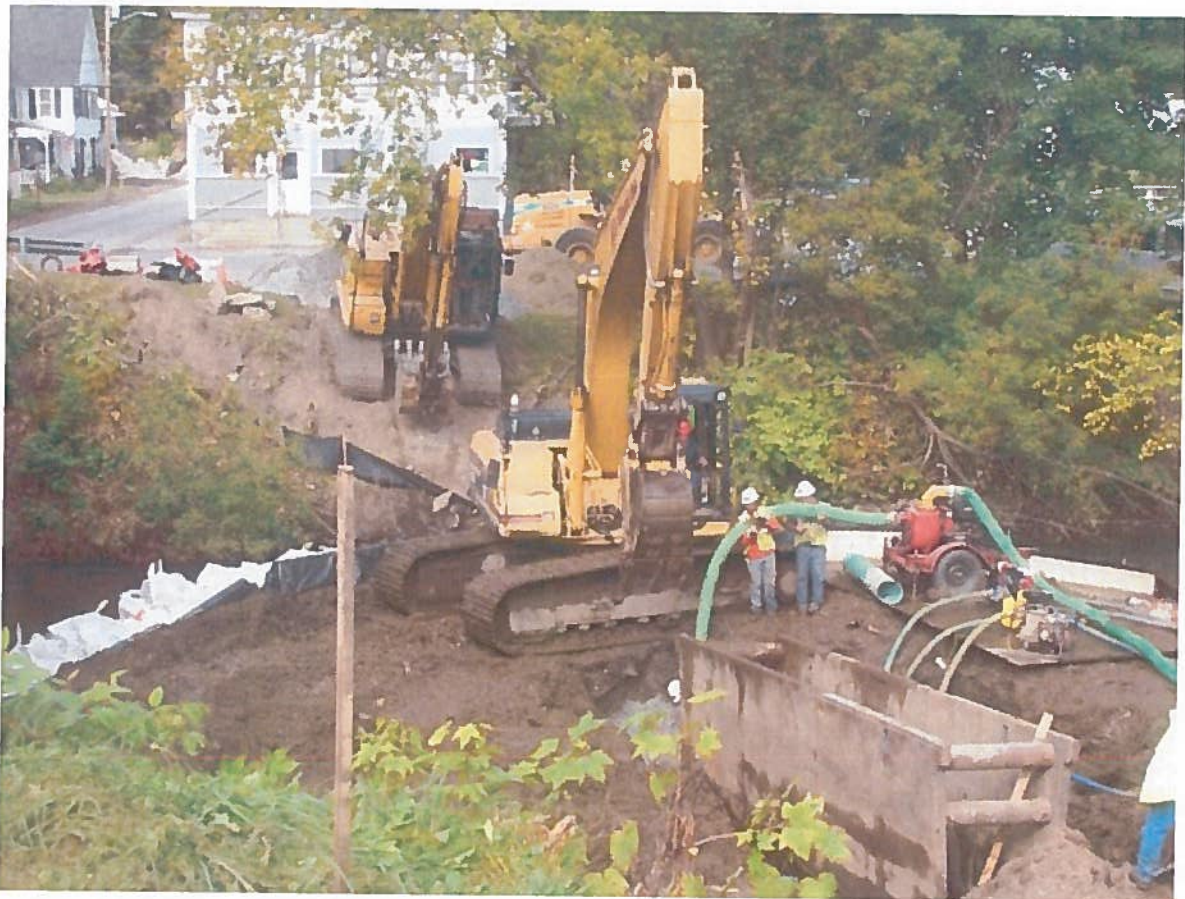
**VOLUNTEER FIRE COMPANY FUND
REVENUES**

Account Number	Description	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Proposed
<u>Fund Balance</u>						
	Beginning Fund Balance	\$0	\$0	\$0	\$0	\$0
03.301.100	Real Estate Taxes	0	0	0	0	434,880
03.341.100	Interest Earnings	0	0	0	0	3,900
TOTAL REVENUES		0	0	0	0	438,780
TOTAL AVAILABLE BALANCE		0	0	0	0	438,780

**VOLUNTEER FIRE COMPANY FUND
EXPENDITURES**

Account Number	Description	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Proposed
03.402.311	Audit & Accounting Services	0	0	0	0	3,300
03.403.110	Tax Collector	0	0	0	0	4,349
03.403.196	Group Benefits	0	0	0	0	333
03.413.354	Workers Comp- Fire Co	0	0	0	0	38,761
03.413.510	Incentive Program	0	0	0	0	67,000
03.413.530	Payment For Operations- Fire Co	0	0	0	0	200,000
03.413.531	Reimbursement for Fire Relief Equipm	0	0	0	0	25,000
03.413.740	Capital Purch.- Mach & Equip-Fire	0	0	0	0	100,000
		-	-	-	-	438,742
TOTAL EXPENDITURES		0	0	0	0	438,742
TOTAL REVENUE		0	0	0	0	438,780
ENDING FUND BALANCE		\$0	\$0	\$0	\$0	\$38

Warrington Township 2018 Proposed Budget Water & Sewer Capital Projects



Water System Improvements

**WATER & SEWER CAPITAL FUND
REVENUES**

Account Number	Description	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Proposed
<u>Fund Balance</u>						
	Beginning Fund Balance	\$764,736	\$2,135,082	\$2,551,357	\$2,132,420	\$2,471,723
<u>Sewer Revenues</u>						
06.364.200	Sewer Proj Assessment fees	313,433	0	0	0	0
06.364.210	Sewer Tap-In Fees	775,759	326,643	320,000	517,798	795,340
		1,089,192	326,643	320,000	517,798	795,340
<u>Water Revenues</u>						
06.378.200	Water Project Assesment Fees	173,067	7,360	0	0	0
06.378.202	Costner Filtration Project	0	(21,474)	1,406,000	1,800,000	0
06.378.204	Water Main Extensions/connections	0	(10,449)	1,430,000	1,000,000	430,000
06.378.210	Water Tap-In Fees	358,953	157,634	133,000	254,745	335,685
06.380.103	NWWA Interconnections	0	0	306,800	450,000	0
06.380.104	Woodlands SCADA Integration	0	0	0	40,000	0
06.380.105	Booster Station Upgrades	0	0	237,250	7,000	230,000
06.380.106	Wells 3 & 9 GAC Filtration	0	0	2,086,500	40,000	2,100,000
		532,020	133,071	5,599,550	3,591,745	3,095,685
06.392.008	Transfer From W/S Operations Fund	0	0	415,260	415,260	853,439
TOTAL REVENUES		1,621,212	459,714	6,334,810	4,524,803	4,744,464
TOTAL AVAILABLE BALANCE		2,385,948	2,594,796	8,886,167	6,657,223	7,216,187

EXPENDITURES

<u>General Administration</u>						
06.406.740	Equipment	0	0	10,000	10,000	0
06.406.750	Vehicles	0	0	50,000	33,500	0
		0	0	60,000	43,500	0
<u>Wastewater</u>						
06.429.536	Horsham Tapping Fees	22,586	0	0	0	0
06.429.720	Sewer System Improvements	0	0	30,000	30,000	50,000
06.429.721	Pump Station Upgrades	46,274	21,057	60,000	60,000	60,000
06.429.722	County Line Sewer	0	102,060	0	225,000	0
06.429.723	Bristol Rd Sewer	0	0	230,000	0	230,000
06.429.724	Bradford Green Force Main	1,613	0	0	0	0
06.429.725	Tradesville Driveway	0	0	100,000	0	0
06.429.726	County Line Rd. LPSS WD2	0	16,131	265,000	20,000	275,000
06.429.727	Pump Station SCADA Integration	0	0	105,000	105,000	90,000
06.429.728	Warr. Oaks Pump Station Upgrade	0	2,794	345,000	15,000	330,000
06.429.729	Springbrook Lift Station Upgrade	0	0	250,000	20,000	230,000
06.429.760	Shetland Rehab	0	0	0	0	0
06.429.761	Bristol/Cooper Sewer	0	0	0	0	0
06.429.762	Anna/Honora Water & Sewer	28,555	0	0	0	0
		99,028	142,042	1,385,000	475,000	1,265,000
<u>Water Distribution</u>						
06.448.721	W Sys Imp/Distribution	0	0	200,000	300,000	400,000
06.448.722	Penn Valley Pump	132,535	1,338	0	0	0
06.448.725	Water Main Extensions/connections	0	83,236	1,430,000	1,000,000	430,000
06.448.726	NWWA Interconnections	0	24,551	256,800	450,000	0
06.448.727	Woodlands SCADA Integration	0	1,690	0	40,000	0
06.448.728	Booster Station Upgrades	0	0	237,250	7,000	230,000
06.448.729	Oak Avenue	14,103	0	0	0	0
06.448.720.005	Capital - Street Rd.		18,092	0	0	0
06.448.720.007	Freedom Way Water Impr MM		13,204	0	0	0
		146,638	142,111	2,124,050	1,797,000	1,060,000

**WATER & SEWER CAPITAL FUND
EXPENDITURES**

Account Number	Description	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Proposed
<u>Water Supply and Treatment</u>						
06.449.536	Horsham Tapping Fees	5,200	0	0	0	0
06.449.721	CapWater System Improvements	0	0	30,000	30,000	30,000
06.449.722	Costner Filtration Project	0	166,033	1,406,000	1,800,000	0
06.449.723	Orchard/Costner/Fairways Repairs	0	0	170,000	40,000	0
06.449.724	Wells 3 & 9 GAC Filtration	0	12,190	2,036,500	0	2,100,000
		5,200	178,223	3,642,500	1,870,000	2,130,000
TOTAL EXPENDITURES		250,866	462,376	7,211,550	4,185,500	4,455,000
TOTAL REVENUE		1,621,212	459,714	6,334,810	4,524,803	4,744,464
ENDING FUND BALANCE		\$2,135,082	\$2,132,420	\$1,674,617	\$2,471,723	\$2,761,187

Warrington Township 2018 Proposed Budget Water & Sewer Fund



**WATER AND SEWER FUND
REVENUES**

Account Number	Description	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Proposed
Fund Balance						
	Beginning Fund Balance	\$3,106,608	\$2,354,907	\$3,027,130	\$2,355,061	\$2,432,183
Interest Earnings						
08.341.100	Interest Earnings -Banking	4,386	5,211	4,000	7,500	5,000
08.341.104	Interest Earnings - Installments	12,796	10,260	12,000	8,000	8,000
		17,182	15,471	16,000	15,500	13,000
Sewer Revenues						
08.364.101	Sewer Sales - Residential	2,551,192	2,716,221	3,090,000	2,985,000	2,985,000
08.364.102	Sewer Sales - Unmetered	62,025	59,318	62,830	62,000	62,000
08.364.103	Sewer Sales - Commercial	420,609	490,918	515,000	449,000	450,000
08.364.104	Sewer Sales - Industrial	80,050	80,761	80,340	90,000	85,000
08.364.105	Sewer Sales - Schools	12,954	23,181	15,600	23,000	21,000
08.364.106	Sewer Sales - Faith Based	23,887	(4,267)	13,390	17,000	15,000
08.364.107	Sewer Sales - Public	1,369	1,020	1,236	1,000	1,100
08.364.108	Sewer Sales - Seasonal	234	419	361	350	350
08.364.112	Sewer Service Fee	0	0	0	0	271,823
08.364.141	Late Payment Penalties - Sewer	34,597	50,231	40,000	40,000	40,000
08.364.320	Sewer Inspection Fees	21,301	9,640	10,000	13,000	15,750
		3,208,218	3,427,442	3,828,757	3,680,350	3,947,023
Water Revenues						
08.378.101	Water Sales - Residential	1,635,471	1,883,327	2,284,179	1,673,616	2,394,893
08.378.103	Water Sales - Commercial	390,362	414,753	457,872	291,974	480,066
08.378.104	Water Sales - Industrial	49,201	48,299	58,746	45,529	61,593
08.378.105	Water Sales - Schools	35,586	37,468	37,724	27,560	39,553
08.378.106	Water Sales - Faith Based	16,629	(4,338)	6,335	9,086	6,642
08.378.107	Water Sales - Public	20,932	9,318	29,661	(577)	31,099
08.378.108	Water Sales - Seasonal	5,939	8,099	6,335	486	6,642
08.378.109	Water Sales - Construction	13,507	6,260	11,000	11,000	15,750
08.378.120	Water Service Fee	0	33,116	415,260	415,260	581,616
08.378.141	Late Payment Penalties - Water	22,541	0	28,000	25,000	26,500
08.378.190	Meter Sale & Replacement	93,855	31,805	50,000	65,000	60,000
08.378.320	Water Inspection Fees	21,487	6,240	17,000	13,000	15,750
		2,305,510	2,474,348	3,402,112	2,576,934	3,720,104
Other Revenues						
08.380.100	Miscellaneous Revenue	213	3,210	100	0	0
08.380.101	Insurance Claim Reimbursement	0	0	3,000	0	0
08.380.102	Coop Ag- Admin/Legal/NWWA Reim	0	1,438,711	417,130	508,133	75,000
08.380.103	TMDL-Legal Fee Reimburse Award	0	43,168	0	0	0
		213	1,485,089	420,230	508,133	75,000
General Operating Revenue						
08.383.100	Certification Fees	14,500	13,750	12,000	14,500	14,500
08.383.120	Hydrant Assessment Fee	80,683	83,234	80,000	83,000	85,000
08.383.200	Lien Charge/NSF Fees	3,237	3,830	3,000	3,000	3,000
08.383.300	Water & Sewer Specifications	35	0	0	0	0
08.383.400	Plumbing Fees	0	0	0	500	500
		98,455	100,814	95,000	101,000	103,000
Interfund Transfers						
08.395.100	Refund - Prior Year Expenditures	907	30,641	2,000	399	0
08.395.200	Refund-Prior year Revenues	0	0	0	0	0
		907	30,641	2,000	399	0
TOTAL REVENUES		5,630,485	7,533,805	7,764,099	6,882,316	7,858,127
TOTAL AVAILABLE BALANCE		8,737,093	9,888,712	10,791,229	9,237,377	10,290,310

**WATER AND SEWER FUND
EXPENDITURES**

Account Number	Description	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Proposed
<u>Legal</u>						
08.404.310	Legal Services	23,830	11,567	15,000	7,500	7,500
08.404.317	Legal-Willow Grove-AF	18,074	37,111	40,000	12,000	15,000
08.404.318	Neshaminy Creek TMDL - Legal	2,375	258	0	561	0
		<u>44,279</u>	<u>48,936</u>	<u>55,000</u>	<u>20,061</u>	<u>22,500</u>
<u>General Administration</u>						
08.406.112	Salary and Wages	176,915	160,463	215,956	192,000	237,736
08.406.115	Temporary/Seasonal part-time	0	11,586	8,500	25,700	10,300
08.406.180	Overtime	906	1,541	1,500	2,500	2,000
08.406.196	Employee Benefits	360,693	362,259	435,771	384,000	414,220
08.406.197	Employee Pensions	79,888	102,927	31,314	50,000	54,141
08.406.210	Office Supplies	379	153	100	100	1,000
08.406.215	Postage	17,439	16,615	15,000	16,000	17,500
08.406.238	Uniforms	2,703	599	3,000	2,500	2,500
08.406.241	General Operating Supplies	2,459	1,643	1,500	2,000	2,000
08.406.242	Safety Supplies	4,388	3,522	3,000	2,000	2,000
08.406.248	Water Conservation Materials	0	0	1,000	0	0
08.406.261	Minor Equipment	15,295	16,253	2,000	1,000	5,500
08.406.267	Computer Software	3,635	31,516	41,750	25,000	31,000
08.406.310	Professional Services	1,325	735	26,500	5,500	2,500
08.406.311	Accounting	12,500	12,500	13,500	13,500	13,500
08.406.318	Lien Fees	521	863	1,000	700	1,000
08.406.319	Banking Services Charges	23,564	31,865	20,000	25,000	25,000
08.406.341	Advertising	1,088	300	1,000	0	0
08.406.342	Printing	5,754	5,728	5,000	6,000	6,000
08.406.344	Consumer Confidence Report	5,925	3,348	4,000	6,580	5,000
08.406.376	Maintenance and Repairs - Furniture & Fixtures	0	0	500	2,200	500
08.406.377	Scada Software Upgrades	2,880	7,636	6,000	6,000	6,000
08.406.383	Office Rental	4,606	726	4,500	0	0
08.406.384	Machinery & Equipment Leases	1,871	1,311	2,000	2,000	2,000
08.406.420	Dues & Subscriptions	45	371	500	350	350
08.406.450	Contracted Services	24,787	12,490	42,350	20,000	15,000
08.406.452	GIS Maintenance/Munilogic	6,283	15,114	20,000	65,000	65,000
08.406.453	PA One Call	1,529	2,404	2,000	3,000	2,000
08.406.454	State Fees	14,524	1,358	3,000	9,000	4,000
08.406.455	Munilogic Asset List	0	0	0	0	30,000
08.406.460	Seminars, Conferences & Meetings	1,751	1,359	3,000	2,200	4,000
08.406.740	Capital Purchase - M & E	0	0	0	4,300	0
08.406.750	Capital Purchase - Vehicles	37,386	0	0	0	65,000
08.406.751	Capital Purchase - Server upgrades	0	0	22,000	22,000	0
08.406.999	Miscellaneous- Willow Grove- AF	0	55,069	38,000	50,000	50,000
		<u>811,039</u>	<u>862,256</u>	<u>975,241</u>	<u>946,130</u>	<u>1,076,747</u>
<u>Engineering</u>						
08.408.313	General Engineering	88,804	41,421	80,000	35,000	40,000
08.408.317	Engineering-Willow Grove-AF	59,548	230,875	50,000	8,000	10,000
		<u>148,352</u>	<u>272,296</u>	<u>130,000</u>	<u>43,000</u>	<u>50,000</u>
<u>Building and Grounds</u>						
08.409.231	Motor Fuels	13,628	12,256	14,000	14,000	14,000
08.409.236	Building Supplies	0	0	0	0	0
08.409.238	Uniforms	0	0	0	45	0
08.409.241	General Operating Supplies	0	0	0	11	0
08.409.261	Minor Equipment	0	0	1,000	500	21,000
08.409.310	Professional Services	0	27	0	0	0
08.409.317	Fencing Services	550	0	25,000	15,000	0
08.409.321	Telephone -- Administration	19,385	5,825	6,000	5,500	6,000
08.409.324	Wireless Telephone	7,063	5,637	6,500	5,000	6,000
08.409.329	Telephone -- Tradesville	10,150	2,355	2,500	2,500	2,500
08.409.365	Trash Removal	4,095	3,770	4,000	4,100	4,000
08.409.371	Maintenance & Repair - Land	21,029	28,182	25,000	20,000	23,000
08.409.373	Maintenance & Repair - Building	10,786	12,899	15,000	20,000	15,000
08.409.374	Maintenance & Repair - M & E	2,776	1,706	3,000	1,000	2,000
08.409.375	Maintenance & Repair - Vehicles	21,573	30,599	25,000	22,000	22,000
		<u>111,035</u>	<u>103,256</u>	<u>127,000</u>	<u>109,656</u>	<u>115,500</u>

**WATER AND SEWER FUND
EXPENDITURES**

Account Number	Description	2015 Actual		2017 Adopted	2017 Projected	2018 Proposed
<u>Hydrants</u>						
08.411.221	Operating Supplies	0	92	1,000	0	1,000
08.411.253	General Repairs	6,128	4,050	5,000	6,000	6,000
08.411.372	Fire Hydrant Maintenance	274	0	1,500	500	1,000
		<u>6,402</u>	<u>4,142</u>	<u>7,500</u>	<u>6,500</u>	<u>8,000</u>
<u>Wastewater</u>						
08.429.112	Salaries and Wages	207,136	234,315	242,332	232,469	255,853
08.429.180	Overtime	32,307	36,732	30,000	40,000	40,000
08.429.222	Lab Chemicals	129,198	143,685	130,000	180,000	185,000
08.429.225	Lab Supplies	4,527	1,198	1,000	2,500	2,800
08.429.241	General Operating Supplies	3,617	3,970	5,000	1,500	3,000
08.429.253	Materials	81	0	0	0	0
08.429.316	Lab Expense	23,344	18,365	19,000	25,000	19,000
08.429.329	Telephone - Pump Stations	0	8,644	8,700	8,500	8,500
08.429.360	Utilities	172,792	124,444	170,000	115,000	125,000
08.429.365	Sludge Removal/Treatment	130,100	126,061	130,000	110,000	120,000
08.429.372	Maintenance & Repair - Infrastructure	34,864	91,900	60,000	40,000	55,000
08.429.374	Maintenance & Repair - M & E	133,719	124,069	130,000	75,000	95,000
08.429.420	Dues & Subscriptions	1,110	305	750	750	750
08.429.450	Miscellaneous Contracted Services	8,333	7,871	6,000	4,500	6,500
08.429.460	Seminars, Conferences & Meetings	600	2,931	3,000	3,100	4,000
08.429.530	Warminster Township Authority	933,468	1,189,735	1,180,000	1,000,000	1,000,000
08.429.531	Warminster Township Authority - Maintenance	20,033	10,158	20,000	10,000	15,000
08.429.532	Chalfont/New Britain Authority	2,807	3,384	2,500	4,000	4,000
08.429.533	Montgomery Township MSA	8,503	9,440	9,500	9,500	9,500
08.429.534	Horsham Water and Sewer Authority	1,515	2,570	2,200	2,600	2,600
08.429.535	Montgomery Township Tap Fee	0	0	0	0	0
08.429.613	Tradesville Plant - Cap. Eng	71,082	0	0	0	0
08.429.614	Sewer System Improvements - Cap Eng	103,051	2,166	0	0	0
		<u>2,022,187</u>	<u>2,141,943</u>	<u>2,149,982</u>	<u>1,864,419</u>	<u>1,951,503</u>
<u>Meters</u>						
08.447.221	Meters (Residential)	62,930	80,486	70,000	50,000	65,000
08.447.222	Meter (Commercial/Industrial)	40,640	18,192	20,000	10,000	20,000
08.447.223	Radio Read Upgrades	67,539	0	100,000	80,000	75,000
08.447.224	Backflow Preventers	0	1,050	2,000	0	0
		<u>171,109</u>	<u>99,729</u>	<u>192,000</u>	<u>140,000</u>	<u>160,000</u>
<u>Water Distribution</u>						
08.448.112	Salaries and Wages	101,290	108,271	121,166	116,234	127,927
08.448.180	Overtime	16,396	17,867	17,000	12,000	12,000
08.448.196	Group Benefits	-217	0	0	0	0
08.448.241	General Operating Supplies	3,761	3,780	4,500	5,000	4,500
08.448.253	General Repair Supplies	3,351	7,769	3,500	8,000	6,500
08.448.316	New Water Lab testing	2,735	0	0	2,000	2,000
08.448.372	Repairs & Maint - Infrastructure	27,926	42,385	30,000	75,000	46,000
08.448.374	Equipment Repairs	6,633	4,049	5,500	6,000	3,500
08.448.410	PFOS Contamination	45,056	0	0	0	0
08.448.420	Dues & Subscriptions	1,119	1,009	1,500	3,000	2,000
08.448.450	Contracted Services - Leak Detection	2,155	8,562	10,000	8,500	10,000
08.448.460	Seminars, Conferences & Meetings	598	1,134	1,000	500	1,500
		<u>210,803</u>	<u>194,828</u>	<u>194,166</u>	<u>236,234</u>	<u>215,927</u>

WATER AND SEWER FUND
EXPENDITURES

Account Number	Description	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Proposed
<u>Water Supply and Treatment</u>						
08.449.112	Salaries and Wages	101,376	108,258	121,166	116,234	127,927
08.449.180	Overtime	16,286	17,727	17,000	11,000	11,000
08.449.221	General Operating Supplies	11,521	8,003	15,000	3,100	7,000
08.449.253	Materials	0	0	0	0	0
08.449.316	Water Lab Expense	23,562	18,538	25,000	25,000	33,000
08.449.317	EPA UCMR	0	0	0	0	46,500
08.449.361	Utilities - Wells	57,793	53,578	55,000	40,000	50,000
08.449.372	Generator Maintenance	0	0	0	0	0
08.449.374	Equipment Repairs	49,755	33,566	40,000	15,000	30,000
08.449.420	Dues, Subscriptions & Membership	1,935	2,358	2,500	0	0
08.449.450	Miscellaneous Contracted Services	13,500	9,072	15,000	5,000	9,000
08.449.460	Seminars, Conferences & Meetings	1,057	1,577	2,000	2,000	2,000
08.449.532	North Wales Water Authority	863,146	1,148,974	821,250	720,000	1,314,000
08.449.534	NWWA- PFOS Overages	0	406,328	638,750	415,000	0
08.449.613	Water System Improve - Cap. Eng	105,425	813	0	0	0
		1,245,356	1,808,791	1,752,666	1,352,334	1,630,427
<u>Debt Principal & Interest</u>						
08.471.300	General Obligation Bond - Principal 2014	685,000	715,000	730,000	730,000	760,000
08.472.300	Interest Exp - 2014 Series	752,744	735,588	717,600	717,600	688,394
08.472.100	Interest Exp - 2004 Series	0	0	0	0	0
08.475.100	Bond Administration Fee	3,880	0	4,000	4,000	4,000
		1,441,624	1,450,588	1,451,600	1,451,600	1,452,394
<u>Insurance Premiums</u>						
08.486.100	Property & Casualty Insurance	65,000	65,000	65,000	65,000	70,000
08.486.200	PennDOT Maintenance Bond	5,000	5,000	5,000	5,000	5,000
		70,000	70,000	70,000	70,000	75,000
<u>Interfund Transfers</u>						
08.492.001	General fund assessment	100,000	150,000	150,000	150,000	153,000
08.492.006	Transfer to Water/Sewer Capital Fund	0	326,887	415,260	415,260	853,439
		100,000	476,887	565,260	565,260	1,006,439
TOTAL EXPENDITURES		6,382,186	7,533,651	7,670,415	6,805,194	7,764,437
TOTAL REVENUE		5,630,485	7,533,805	7,764,099	6,882,316	7,858,127
ENDING FUND BALANCE		\$2,354,907	\$2,355,061	\$3,120,814	\$2,432,183	\$2,525,872

Warrington Township 2018 Proposed Budget Water & Sewer 2014 Bond Fund



Sewer Rehabilitation

**WATER & SEWER 2014 BOND FUND
REVENUES**

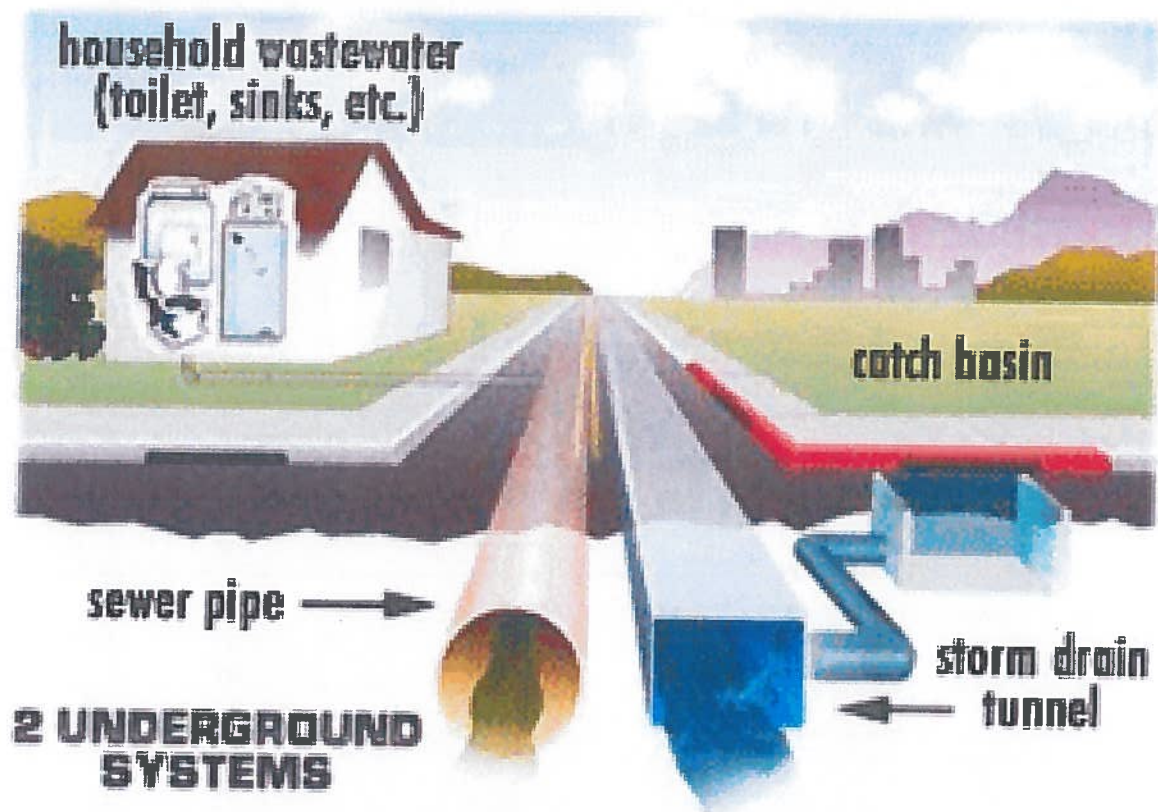
Account Number	Description	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Proposed
Fund Balance						
09.279.000	Beginning Bond Balance	\$9,796,177	\$7,090,595	\$6,147,595	\$6,467,286	\$4,486,549
09.341.000	Interest Earnings PLGIT	0	32,668	6,000	0	0
09.341.100	Interest Earnings Bond PLGIT	38,465	33,408	0	50,000	18,000
09.341.200	Interest Earnings Fulton CD	2,137	0	0	0	0
09.392.008	Transfer from WS	0	326,887	0	0	0
09.393.101	Bond Issuance Proceeds	0	0	0	0	0
09.393.103	Bond Premium	0	0	0	0	0
TOTAL REVENUES		40,602	392,963	6,000	50,000	18,000
TOTAL AVAILABLE BALANCE		9,836,779	7,483,558	6,153,595	6,517,286	4,504,549

**WATER & SEWER 2014 BOND FUND
EXPENDITURES**

Account Number	Description	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Proposed
09.429.721	Capital - Palomino Sewer Rehab	1,113,496	232,300	2,295,000	1,250,000	466,751
09.429.722	Capital - Valley Rd Upgrade	0	71,358	175,000	239,000	0
09.429.723	Capital - Tradesville Processing	914,963	482,353	0	0	0
09.429.724	Capital-Tradesville Headworks	0	193,899	2,350,000	225,000	3,455,800
09.448.721	Capital - Tank Repainting	30,725	0	950,000	315,000	550,000
09.449.721	NWWA Capacity Purchase	687,000	28,985	0	0	0
09.449.722	Well #4 Filtration	0	7,377	0	0	0
09.449.723	Shetland Tank - Paint Warrington	0	0	25,000	1,737	0
09.472.250	2014 Bond - WS	0	0	0	0	0
09.493.100	Bond Issuance Costs	0	0	0	0	0
TOTAL EXPENDITURES		2,746,184	1,016,272	5,795,000	2,030,737	4,472,551
TOTAL REVENUE		40,602	392,963	6,000	50,000	18,000
BOND BALANCE		\$ 7,090,595	\$ 6,467,286	\$ 358,595	\$ 4,486,549	\$ 31,998

Warrington Township 2018 Proposed Budget

Capital Projects 2016 Bond Fund



Storm Drainage Rehab is one of the projects slated for 2018

**CAPITAL PROJECTS FUND - 2016 BONDS
REVENUES**

Account Number	Description	2016 Actual	2017 Adopted	2017 Projected	2018 Proposed
Fund Balance					
	Beginning Bond Balance	\$0	\$ 4,778,208	\$ 4,645,659	\$ 2,662,808
14.341.000	Interest Earnings	4,086	9,500	21,000	15,000
14.393.101	Proceeds from Sale of Bonds/Loan	6,000,000	0	0	0
14.389.100	Misc. Revenue/Reimbursement	0	0	51,149	0
TOTAL REVENUES		6,004,086	9,500	72,149	15,000
TOTAL AVAILABLE BALANCE		6,004,086	4,787,708	4,717,808	2,677,808

**CAPITAL PROJECTS FUND - 2016 BONDS
EXPENDITURES**

Account Number	Description	2016 Actual	2017 Adopted	2017 Projected	2018 Proposed
BOS Authorized Projects					
14.409.610	Police Station/Township Bldg. - Design	0	0	0	575,000
14.409.611	DPW old Office building Retrofit	0	0	10,000	190,000
14.409.612	DPW - resurface parking lot by gas pumps	0	85,000	80,000	0
14.409.613	Township Building - Cable TV Studio	112,324	62,000	0	0
14.409.614	Old DPW Garage - 40 X 60 Wood framed out building	0	0	0	70,000
14.410.611	Police Locker Room Expansion	200,000	45,000	36,000	0
14.416.612	Police - Training Room Construction	0	10,000	0	0
14.436.613	Storm Drain Rehab - Warr Village	0	250,000	32,000	450,000
14.436.614	Valley Rd Culvert Replacement	5,265	225,000	199,000	0
14.436.615	Truman Court Inlet & End Wall	19,765	0	0	0
14.436.616	Inlet Repl & End Wall Install - Grmswd S.	13,278	0	0	0
14.436.617	Storm Drain Rehab - Gabion Wall Repair	0	0	0	0
14.436.618	Storm Drainage Rehab - Fairways	0	0	0	25,000
14.436.711	Palomino Basin retrofit	0	400,000	33,000	0
14.436.714	Continetal Drive Culvert Repairs	0	70,000	155,000	0
14.436.715	Pickertown/Folly Drainage Improvements	0	0	0	150,000
14.436.716	Columbia Ave./Poplar Rd. Storm Drains	0	0	0	100,000
14.438.611	Road Resurfacing	967,897	200,000	200,000	1,000,000
14.438.612	Road Resurfacing - Palomino	0	1,000,000	1,000,000	0
14.454.611	Swim Club - Tennis/Basketball Court Replacement	22,106	305,000	310,000	0
14.454.713	Various Parks- Replace Benches/Picnic Tables	0	15,000	0	0
14.454.714	Replace Basketball Court - John Paul Park	0	0	0	100,000
14.493.100	Bond Issuance Costs	17,792	0	0	0
14.407.270	New Fuel Pump/Software	0	0	0	15,000
TOTAL EXPENDITURES		1,358,427	2,667,000	2,055,000	2,675,000
TOTAL REVENUE		6,004,086	9,500	72,149	15,000
ENDING FUND BALANCE		\$ 4,645,659	\$ 2,120,708	\$ 2,662,808	\$ 2,808

Warrington Township 2018 Proposed Budget Open Space Fund



Bradford Dam Trail at Lower Nike Park

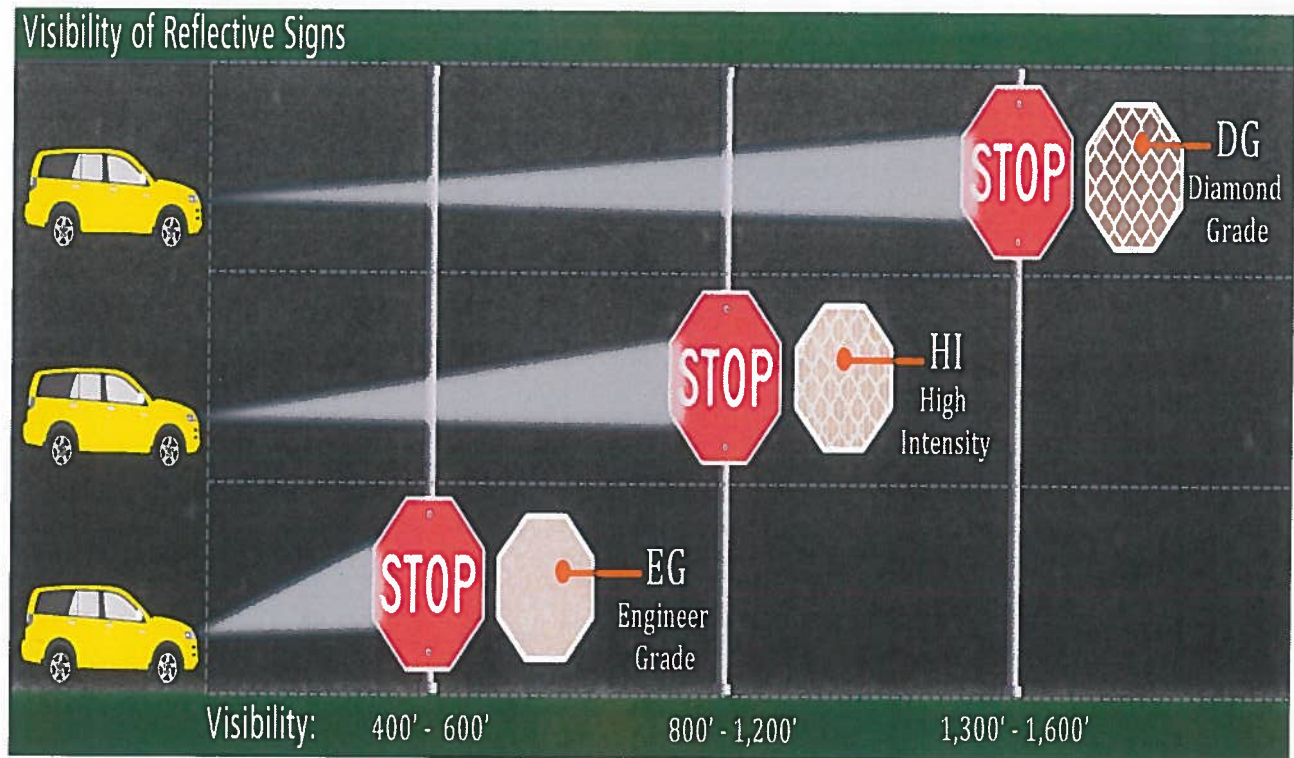
**OPEN SPACE FUND
REVENUES**

Account Number	Description	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Proposed
Fund Balance						
16.279.000	Beginning Bond Balance	\$ 2,858,039	\$ 3,007,361	\$ 2,317,427	\$ 2,290,484	\$ 2,360,110
16.341.100	Interest Earnings	5,019	5,969	4,000	4,200	4,000
16.341.101	Interest Earnings - Bond	2,367	3,038	2,000	2,200	2,000
16.354.750	DCNR Grant (Millcreek Property)	0	0	0	0	1,011,650
16.357.700	Grant	37,000	0	36,000	0	36,000
16.357.705	PECO Green Region Open Space Grant	10,000	0	0	0	0
16.357.750	Bucks County Open Space Grant	0	93,750	256,250	0	285,000
16.387.100	Open Space Contributions	157,400	91,800	0	27,000	0
16.387.200	Open Space Tree Contributions	87,975	0	0	30,000	720,000
16.392.001	Transfer from GF	0	38,000	0	0	0
16.392.019	Transfer from Capital Improvement Fund	48,000	0	0	150,000	200,000
16.393.100	Proceeds from sale of Bonds	0	0	0	0	0
16.393.103	Bond Premium	0	0	0	0	0
TOTAL REVENUES		347,761	232,557	298,250	213,400	2,258,650
TOTAL AVAILABLE BALANCE		3,205,800	3,239,918	2,615,677	2,503,884	4,618,760

**OPEN SPACE FUND
EXPENDITURES**

Account Number	Description	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Proposed
BOS Authorized Projects						
16.430.250	Study	1,335	33,470	14,000	71,179	0
16.430.255	Conceptual master plan of Twin Oaks Park	0	0	13,000	13,000	0
16.430.711	Lower Nike improvements	318	0	0	0	0
16.430.712	Demolition of 2672 Bristol Rd.	172,996	0	0	0	0
16.454.610	PECO Power Line Trail	0	130,905	0	0	0
16.454.611	Trails Improvements-County Open Space	0	46,057	256,250	0	0
16.461.710	Land Acquisition -Trails	7,796	7,994	1,000,000	1,500	0
16.461.715	Land Acquisition - Park & Rec.	0	0	500,000	18,095	0
16.461.720	Capital Purchases - Infrastructure	1,790	0	0	0	0
16.461.723	Open Space Acq Costs (reusing acct # below	8,754	0	0	0	0
16.461.723	Open Space Acq Costs (Mill Creek Property)	0	0	0	0	2,200,000
16.461.724	Open Space Acq - DiPrato	5,450	131,008	0	10,000	0
		0	0	0		0
16.492.019	Transfer to Capital Improvement Fund	0	600,000	0	30,000	0
TOTAL EXPENDITURES		198,439	949,434	1,783,250	143,774	2,200,000
TOTAL REVENUE		347,761	232,557	298,250	213,400	2,258,650
ENDING FUND BALANCE		\$ 3,007,361	\$ 2,290,484	\$ 832,427	\$ 2,360,110	\$ 2,418,760

Warrington Township 2018 Proposed Budget Capital Improvement Fund



Street Sign Reflective Project

**CAPITAL IMPROVEMENT FUND
REVENUES**

Account Number	Description	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Proposed
Fund Balance						
	Beginning Bond Balance	\$ 293,130	\$ 525,824	\$ 508,787	\$ 287,138	\$ (22,312)
19.341.000	Interest Earnings	749	2,276	1,000	2,500	2,400
19.357.530	Local Grants	0	0	0	33,050	0
19.357.750	CDBG-Neshaminy Garden Storm Water	94,180	0	0	0	0
19.394.210	Proceeds from Bank Loan - LED Project	0	0	0	950,000	0
19.392.001	Transfer From General Fund	580,000	750,000	205,000	220,000	300,000
19.392.016	Transfer From Open Space Fund	0	600,000	0	30,000	0
TOTAL REVENUES		674,929	1,352,276	206,000	1,235,550	302,400
TOTAL AVAILABLE BALANCE		968,059	1,878,100	714,787	1,522,688	280,088

**CAPITAL IMPROVEMENT FUND
EXPENDITURES**

Account Number	Description	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Proposed
BOS Authorized Projects						
19.409.302	Street Sign Reflectivity Project	276	22,882	12,000	25,000	50,000
19.409.303	MS4 System Map	22,209	35,605	25,000	25,000	25,000
19.430.310	2015 Parks & Rec Plan	5,620	0	18,380	34,000	0
19.430.718	Barness Park - Parking Lot Exp	69,647	1,364,931	0	0	0
19.436.711	Neshaminy Gardens Storm Water improvements	146,353	16,931	0	0	0
19.438.717	Capital - Road Repaving	0	7,359	0	0	0
19.446.100	TMDL - Construct/Naturalize Basins	0	0	0	0	5,000
19.452.720	Barness Swim Club- Main pool renovations	144,483	0	0	0	0
19.452.721	Barness Swim Club- Men's restroom renovations	207	14,334	145,000	361,000	0
19.453.611	Barness Park -paving/new exit & entrance	0	0	0	0	0
19.454.714	Barness Park - Baseball Field Lighting	5,440	128,920	0	0	0
19.454.715	IPW - Repave parking lot	0	0	175,000	0	0
19.434.450	LED Street Light Conv. Project	0	0	0	950,000	0
19.492.016	Transfer to Open Space Fund	48,000	0	300,000	150,000	200,000
TOTAL EXPENDITURES		442,235	1,590,962	675,380	1,545,000	280,000
TOTAL REVENUE		674,929	1,352,276	206,000	1,235,550	302,400
ENDING FUND BALANCE		\$ 525,824	\$ 287,138	\$ 39,407	\$ (22,312)	\$ 88

Warrington Township 2018 Proposed Budget Debt Service Fund



**DEBT SERVICE FUND
REVENUES**

Account Number	Description	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Proposed
<u>Fund Balance</u>						
	Fund Balance Forward	\$ (352,174)	\$ 47,495	\$ 423,729	\$ 217,508	\$ 172,439
<u>Real Property Taxes</u>						
21.301.100	Real Estate Tax - Debt Service	1,561,138	1,591,489	1,755,000	1,762,800	1,764,600
<u>Investment Income</u>						
21.341.100	Interest Earnings	450	1,584	2,241	5,000	5,000
<u>Interfund Transfers</u>						
21.392.001	Transfer From General Fund	475,000	340,000	0	200,000	0
21.392.035	Transfer From Liquid Fuels Fund	0	0	0	0	0
		475,000	340,000	0	200,000	0
TOTAL REVENUES		2,036,588	1,933,073	1,757,241	1,967,800	1,769,600
TOTAL AVAILABLE BALANCE		1,684,414	1,980,568	2,180,970	2,185,308	1,942,039

**DEBT SERVICE FUND
EXPENDITURES**

Account Number	Description	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Proposed
<u>Existing Debt Service Breakdown</u>						
21.471.180	2016 Bond Issue - Capital Projects - principal	0	92,540	255,670	255,670	261,070
21.472.180	2016 Bond Issue - Capital Projects - interest	0	37,100	122,721	122,721	117,324
21.471.178	2014 Bond Issue - Capital Projects - principal	0	0	0	0	0
21.472.178	2014 Bond Issue - Capital Projects - interest	159,100	159,100	159,100	159,100	159,100
21.471.179	2014 Bond Issue -Open Space -principal	90,000	90,000	95,000	95,000	100,000
21.472.179	2014 Bond Issue -Open Space -interest	33,000	31,200	28,500	28,500	24,700
21.471.176	2013 Bond Issue -Open Space -principal	0	0	0	0	0
21.472.176	2013 Bond Issue -Open Space -interest	60,642	60,645	60,643	60,643	60,643
21.471.177	2013 Bond Issue - principal (refi of 2008 issue)	345,000	345,000	355,000	355,000	355,000
21.472.177	2013 Bond Issue - interest (refi of 2008 issue)	152,928	146,025	139,128	139,128	132,028
21.471.170	2012A Bond Issue - principal(2007 refinancing)	604,072	540,000	560,000	560,000	585,000
21.472.170	2012A Bond Issue - interest(2007 refinancing)	89,072	157,544	135,944	135,944	113,544
21.471.175	2012B Bond Issue - principal	0	0	0	0	0
21.472.175	2012B Bond Issue - interest	0	0	0	0	0
21.471.120	1998 Loan Series (\$1,200,000) -- Principal	84,507	89,059	95,266	95,266	0
21.472.120	1998 Loan Series (\$1,200,000) -- Interest	14,649	10,097	3,897	3,897	0
21.471.160	2010 Truck loan - principal	1,197	0	0	0	0
21.472.160	2010 Truck loan - interest	2	0	0	0	0
21.475.310	Trustee Fees	2,750	4,750	2,000	2,000	2,000
21.403.110	Tax Collector	0	0	0	0	17,600
21.403.196	Group Benefits	0	0	0	0	1,346
TOTAL EXPENDITURES		1,636,919	1,763,060	2,012,869	2,012,869	1,929,354
TOTAL REVENUE		2,036,588	1,933,073	1,757,241	1,967,800	1,769,600
ENDING FUND BALANCE		\$ 47,495	\$ 217,508	\$ 168,101	\$ 172,439	\$ 12,685

Warrington Township 2018 Proposed Budget Highway Aid Fund



Highway Aid Funds used for Snow and Ice Removal

HIGHWAY AID FUND REVENUES

Account Number	Description	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Proposed
<u>Fund Balance</u>						
	Fund Balance Forward	\$47,619	(\$2,281)	\$217,589	\$231,925	\$303,227
<u>Interest Earnings</u>						
35.341.100	Interest Earnings	103	786	900	3,400	1,000
<u>State Shared Revenue</u>						
35.355.200	State Liquid Fuels Tax	561,972	656,155	672,000	686,936	714,000
<u>Interfund Transfers</u>						
35.392.001	Transfer from GF	53,505	0	0	0	0
TOTAL REVENUES		615,580	656,941	672,900	690,336	715,000
TOTAL AVAILABLE BALANCE		663,199	654,660	890,489	922,261	1,018,227

HIGHWAY AID FUND EXPENDITURES

Account Number	Description	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Proposed
<u>Snow and Ice Removal</u>						
35.430.246	Bulk Salt	116,158	34,766	100,000	70,000	100,000
35.406.319	Other Services and Fees	115	332	450	800	800
35.430.450	Contracted Services	298,998	136,129	250,000	85,000	250,000
35.471.175	2012B Bond Issue - principal	185,000	190,000	195,000	195,000	205,000
35.472.175	2012B Bond Issue - interest	65,209	61,508	53,909	53,909	46,109
		665,480	422,735	599,359	404,709	601,909
<u>Highway Maintenance and Repairs</u>						
35.430.740	Capital Purchase - Chevy 3500 (2)	0	0	138,000	148,560	0
35.430.741	Capital Purchase - Dump Truck Body (2)	0	0	50,000	40,765	69,000
35.430.741	Capital Purchase - 3500 Utility	0	0	0	0	69,000
35.430.741	InterTruck Body	0	0	0	25,000	0
35.492.021	Transfer to Debt Service Fund	0	0	0	0	0
TOTAL EXPENDITURES		665,480	422,735	787,359	619,034	739,909
TOTAL REVENUE		615,580	656,941	672,900	690,336	715,000
ENDING FUND BALANCE		(\$2,281)	\$231,925	\$103,130	\$303,227	\$278,318

Warrington Township 2018 Proposed Budget Internal Service Fund



3-6 Ton Roller for Public Works

Warrington Township 2018 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>2018 Proposed Purchases/Leases</u>	<u>2018 Cost</u>
Police- Patrol Sedan (2) – purchase	72,000
Police- Patrol SUV (1) - purchase	46,000
Emergency Services- Firefighter Pick-Up Truck	50,000
DPW Backhoe (5-Year Lease)	28,000
Public Works 3-6 Ton Roller	55,000
Police- In Car Camera Replacement	14,000

**INTERNAL SERVICES FUND
REVENUES**

Account Number	Description	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Proposed
Fund Balance						
38.100.000	Fund Balance Forward	\$368,186	\$356,208	\$58,413	\$58,413	\$32,683
38.341.800	Interest Earnings	612	962	1,200	110	3,000
38.380.100	Insurance Reimbursement	0	0	0	19,780	0
38.391.100	Proceeds From Sale	21,928	24,720	45,000	17,472	40,000
38.392.001	Departmental Assessments	339,000	390,000	390,000	400,000	407,500
38.394.210	Loan Proceeds - Police Radio	0	46,113	0	0	0
TOTAL REVENUES		361,540	461,795	436,200	437,362	450,500
TOTAL AVAILABLE BALANCE		729,726	818,003	494,613	495,775	483,183

**INTERNAL SERVICES FUND
EXPENDITURES**

Account Number	Description	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Proposed
Older Capital Leases						
38.474.315	Laptop/Computer Package	0	33,162	0	0	0
38.474.500	2012 Hardware/Software/Computer Upgrade	33,162		5,527	5,527	0
		33,162	33,162	5,527	5,527	0
2014 Capital Lease/Purchases						
38.474.251	Police - Patrol Vehicles - (2) - 3 year lease	19,728	19,728	4,934	19,728	0
38.474.851	Codes - Inspector vehicle (1) - 3 year lease	13,875	11,100	6,090	6,090	0
38.474.651	Public Works - Street Sweeper (1)-7 year lease	39,192	36,383	0	0	0
38.474.652	Public Works - Vehicles (Mack Truck))- lease	36,584	0	36,384	36,384	36,384
38.474.401	Public Safety Radios - Police/EMS-7 year lease	0	56,481	56,481	56,481	56,481
		109,379	123,692	103,889	118,683	92,865
2015 Capital Lease/Purchases						
38.474.254	Police - Patrol Vehicles - (1) - purchase	38,832	0	0	0	0
38.474.255	Police- Unmarked Traffic Safety Vehicles (2)-purchase	69,275	0	0	0	0
38.474.654	Public Works - Street Sweeper (1) - 7 year lease	0	38,592	38,792	38,792	38,792
38.474.659	JCB Wheel Loader & Attachments	122,870	0	0	0	0
		230,977	38,592	38,792	38,792	38,792
2016 Capital Lease/Purchases						
38.474.102	Township Manager - 2016 - purchase	0	27,938	0	0	0
38.474.103	Police 1 Patrol Veh 2016	0	34,100	0	0	0
38.474.104	Police Admin/Expedition	0	30,000	0	0	0
38.474.105	DPW Lg Dump Truck 2016	0	178,992	0	0	0
38.474.106	DPW Utility Truck 2016	0	61,320	0	0	0
38.474.107	DPW Chevrolet Silverados - (2)	0	92,559	0	0	0
38.474.108	DPW JCB Skid Steer	0	23,993	0	0	0
38.474.402	PS Radio-FM 7 Yr. Lease	0	6,989	0	0	0
38.474.450	Police Radio Lease	0	46,113	0	0	0
		0	502,004	0	0	0

**INTERNAL SERVICES FUND
EXPENDITURES**

Account Number	Description	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Proposed
<u>2017 Capital Lease/Purchases</u>						
38.474.501	Accounting/Codes/Utility Billing Software	0	62,140	31,500	31,500	0
38.474.502	Computer Upgrades (2 Servers & back-up systems, misc	0	0	78,000	55,000	0
38.474.256	Police - Patrol Sedan (2) - purchase	0	0	34,500	26,795	0
38.474.257	Police - Patrol SUV (2) - purchase	0	0	78,000	72,592	0
38.474.258	Police - Utility Truck SUV (1)- purchase	0	0	39,500	48,276	0
38.474.259	Police - Administrative SUV (1) - purchase	0	0	33,500	0	0
38.474.260	Police 2016 Utility (Ins. Repl)	0	0	0	45,327	0
38.474.658	DPW - Hook truck (1) - Lease - 3 years	0	0	83,000	20,600	82,400
38.474.659	DPW- JCB Attachements (Grapple & Rock Hound)	0	0	15,000	0	0
		0	62,140	393,000	300,090	82,400

2018 Capital Lease/Purchases

38.474.256	Police - Patrol Sedan (2) - purchase	0	0	0	0	72,000
38.474.257	Police - Patrol SUV (1) - purchase	0	0	0	0	46,000
38.474.800	Emergency Services - Firefighter Pick-up truck	0	0	0	0	50,000
38.474.651	DPW Backhoe (5-year lease)	0	0	0	0	28,000
38.474.653	DPW 3-6 Ton Roller	0	0	0	0	55,000
38.474.300	Police - In Car Camera Replacement Program (4 per year)	0	0	0	0	14,000
		0	0	0	0	265,000

TOTAL EXPENDITURES

373,518	759,590	541,208	463,092	479,057
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TOTAL REVENUE

361,540	461,795	436,200	437,362	450,500
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ENDING FUND BALANCE

\$356,208	\$58,413	(\$46,595)	\$32,683	\$4,126
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Warrington Township

2018 - 2022 Capital Improvement Program

Project Name	Project Description	2018	2019	2020	2021	2022	Total Cost	Source of Funds - 2018
Administration/Parks & Rec								
John Paul Park at Lower Nike	Resurface basketball court	100,000					100,000	2016 Capital Bonds
Various Parks	Replace Deteriorated or Damaged benches/picnic tables		20,000				20,000	
King Park I - Tennis & Basketball Courts	Repairs/Resurfacing tennis/basketball courts & fencing at King Park			50,000			50,000	
Barness Park	Netting and poles installed at Jack Toy Field		20,000				20,000	
Twin Oaks Day Camp	Demolish Existing Structures/level ground for Kids Mountain at Lions Pride	240,000					240,000	DCNR Grant Funds/General Fund
Twin Oaks - Pond	Dredge Pond & Repair/Expand Docks		900,000				900,000	
Twin Oaks - Tennis Court	Replace Tennis Court playing surface					150,000	150,000	
Swim Club - Chlorine feeding system	Install Liquid Chlorine feeder equipment and flow meters	15,000					15,000	General Fund
Swim Club Filtration System - Lap Pool	Replace filtration system for lap pool		25,000				25,000	
Swim Club - Pavilion/ Bandstand Construction	Construct a Pavilion/Bandstand for performances & rentals					75,000	75,000	
Swim Club - Replace water gutter	Replace plastic water gutter around perimeter of main pool				200,000		200,000	
Township Bldg. Carpet	Replace carpet throughout Administration side of building							
Police Station/Township Building	Architectural Services/Civil Engineering/Surveying for new Police Station/Renovations to existing Township building.							
Police Station/Township Building	Construction of new Police Station/Renovations to existing Township Building	575,000					575,000	2016 Capital Bonds
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.		2,000,000	5,000,000			7,000,000	
Codes/ Old Public Works Office bldg.	Retrofit existing building(2nd Floor) for community/rental/or other uses by providing ADA accessibility and installing ADA restroom. Also carpet and paint and partition wall.	190,000					190,000	2016 Capital Bonds
Old Public Works Garage Gas Pump	Relpace gas pump and software	15,000					15,000	2017 Capital Bonds
Old Public Works Garage Site Improvements	40' X 60' Wood framed metal Exterior outbuilding	70,000					70,000	2016 Capital Bonds

Warrington Township

2018 - 2022 Capital Improvement Program

Project Name	Project Description	2018	2019	2020	2021	2022	Total Cost	Source of Funds - 2018
<u>Circulation</u>								
Road Paving	Resurface approximately 4 miles of Township roads per year	1,000,000	1,200,000	1,200,000	1,200,000	1,200,000	5,800,000	2016 Capital Bonds
Trail System & Land Acquisition	Acquisition of property at Lower State and Pickertown Rds.	2,200,000					2,200,000	Opens Space Grant/County grant/Open Space Fund
John Paul Park at Lower Nike	Pave Parking lot near Pavilions		100,000				100,000	
Upper Nike/IPW - Parking Lot/walking trail	IPW - Resurface Parking Lot/pave walking trail				300,000		300,000	
Twin Oaks - Kids Mountain	Construct 48 car parking lot addition		120,000				120,000	
Street Sign Reflectivity Project	Inspects all street and identifies all signs that need to be replaced to meet federal standards	50,000	50,000				100,000	Capital Imp Fund
Traffic Signal - Battery Backups	Purchase & Install Battery Backup units at 14 Intersections		75,000				75,000	
<u>Public Safety</u>								
In-Car Cameras	Replace aging in-car replacement cameras (4 per year)	14,000	14,000	14,000	14,000	14,000	70,000	Internal Services Fund
Video cameras at various locations	Security Cameras at various Township facilities & parks	-	35,000				35,000	Capital Imp Fund
<u>Storm Drainage</u>								
MS4 System Map	Required by DEP as part of MS4 permit	25,000	25,000	25,000			75,000	Capital Imp Fund
TMDL - PRP Projects	Construct/Naturalize Basins	5,000	63,000	50,000	12,000		130,000	Capital Imp Fund
Folly Rd. Culvert Replacement	Culvert Replacement	300,000					300,000	Available Fees
Storm Drainage Rehab - Warrington Village/ Freedom's Way	Replace 14,500 feet of storm drains and replace 90 storm inlets	450,000					450,000	2016 Capital Bonds
Storm Drainage Rehab - Fairways	Replace 18,500 feet of storm drains and replace 80 storm inlets	25,000	450,000	1,000,000			1,475,000	2017 Capital Bonds
Pickertown Rd./Folly Rd Drainage Improvements	Installation of Storm drainage to address period ponding at intersection	150,000					150,000	2018 Capital Bonds
Palomino Basin Retrofit	Reconstructing the outlet structure to meet DEP flow requirements		400,000				400,000	2016 Capital Bonds
Columbia Ave./Poplar Rd. Storm Drains	Abandon existing storm drains and install new storm drains	100,000					100,000	2017 Capital Bonds
Total - Non Sewer/Water Capital		\$ 5,524,000	\$ 5,947,000	\$ 7,339,000	\$ 1,726,000	\$ 1,439,000	\$ 21,975,000	

Warrington Township

2018 - 2022 Capital Improvement Program

Project Name	Project Description	2018	2019	2020	2021	2022	Total Cost	Source of Funds - 2018
Water/Sewer								
Bristol Rd. Sewer Pump Station Upgrades	Reimburse PENNDOT for 202 W&S Projects Renew or upsize pumps & rails, upgrade electrical as necessary, install flow meters	230,000	60,000	60,000	60,000	60,000	230,000	W/S Capital
Sewer System Improvements	Seal/replace manholes, secure PS, replace elect housings, renew electrical controls, replace out of line sewer mains	50,000	30,000	30,000	30,000	30,000	170,000	W/S Capital
Water System Improvements - Water Supply & Treatment	Wellhouse maintenance, well pump replace, treatment upgrades, well security sys, replace elect control sys	30,000	30,000	30,000	30,000	30,000	150,000	W/S Capital
Water System Improvements - Water Distribution	NWWA IC SCADA Integration 7 sites	400,000					400,000	W/S Capital
Palomino Farms Sewer Rehab	Replace vitrified clay pipes, brick manholes, & laterals; Install cleanouts - Blackhorse (Shetland to Palomino), Stapleton, Buckboard, Greyhorse, Blackhorse, Pinto, Mare / 2019 Roads program	801,288	1,800,000				2,601,288	2014 Bond Project
Water Tank repainting	Repaint Costner, Stuckert & Fairways water storage tanks/Various repairs and upgrades to Water Tank structures to be performed in conjunction with Tank painting project/ Paint either "Warrington" or "Warrington Township" on Shetland Drive water tank	600,000					600,000	2014 Bond Project
County Line Rd. WD-2	Water Main Lowering for grade change, install LPSS for Co Line Rd homes to Woodlawn Ave	285,000					285,000	W/S Capital
Alou Village Sewer Rehab	Replace 3200' of sewer including interceptor, manholes & laterals			700,000			700,000	
Tradestville Driveway	Rebuild Tradestville Driveway, reconstruct base, overlay entire width, & pave additional parking areas		100,000				100,000	
Tradestville - Headworks Expansion & updates	Expansion of Headworks Building, Grit Removal System, and build Garage	3,045,000					3,045,000	2014 Bond Project
Pump Station SCADA Integration	Continue integration of our Pump Stations into our SCADA system.	90,000					90,000	W/S Capital
Warrington Oaks Pump Station Upgrade	Two new sewage pumps (50HP), flow meter, construction contingency, engineering design and inspection. Currently at 114% capacity.	330,000					330,000	W/S Capital
Springbrook Lift Station Upgrade	Pumps, rails, control panel, mechanical, and electrical integration into SCADA system.	230,000					230,000	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	430,000					430,000	ANG CA
Booster Station Upgrades	Orchard Hill Booster Station upgrade to regulate pressure and facilitate increased flow from Forest Park.	230,000					230,000	ANG CA
Well 3 and 9 Filtration Project	GAC Filtration system for Public Wells 3 and 9; including site work.	2,100,000					2,100,000	ANG CA
Tradestville WWTP TMDL Upgrade-2019	Install filtering upgrades to meet EPA total loading standards for the Neshaminy Creek			1,200,000			1,200,000	
Total - Sewer/Water Capital		8,911,288	2,020,000	2,020,000	120,000	120,000	13,191,288	
Total - All Projects		\$ 14,435,288	\$ 7,967,000	\$ 9,359,000	\$ 1,846,000	\$ 1,559,000	\$ 35,166,288	

Warrington Township 2018 Proposed Budget Supplemental Information



Warrington Township

2018 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, Emergency Services Parks and Recreation Codes and Inspections Public works General Government
Volunteer Fire Company Fund (3)	Real Estate Taxes	Fire Services
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 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/Lease 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

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.

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 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 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).

DCNR: Pennsylvania Department of Conservation and Natural Resources

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.

FIRE TAX FUND: This fund was re-established in 2018 to set aside real estate revenue for expenses related to the volunteer fire companies.

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

GAC: Granular Activated Carbon, used to filter out PFC chemicals

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.

GFOA: Government Finance Officers Association. The association identifies principles of economy and efficiency in state, provincial, and local government; develops and encourages the use of standards and procedures of governmental finance management.

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, terms that describe clear water that enters wastewater collection systems and consumes the capacity of the conveyance and treatment systems. Inflow is typically stormwater that increases peak flow in the wastewater system during and after rainfall events from point sources such as broken manhole covers, sewer cleanouts, sump pumps, foundation drains, and rain leaders. Infiltration is typically groundwater that gradually enters the wastewater system through cracks and openings in sewer mains, service laterals, joints, and deteriorated manholes. Infiltration increases base flow in the wastewater system and removes water from the natural hydrologic cycle, which could otherwise recharge the regional aquifers.

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 funds are accounted for on a modified accrual basis.

NPDES: National Pollutant Discharge Elimination System

OPEN SPACE FUND – via a 2012 voter referendum, 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, licenses and permits, fees for specific services, departmental earnings, receipts from other municipalities, fines, forfeitures, grants, contributions, reimbursed expenses and investment income.

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

SERVICES: (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.

VOLUNTEER FIRE COMPANY FUND: This fund (previously known as the Fire Tax Fund) was re-established to have revenue specifically set aside for the operations of the volunteer fire company.

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.