

WARRINGTON TOWNSHIP 2022 PROPOSED BUDGET



Board of Supervisors
Fred R. Gaines, Chair
Ruth Schemm, Vice-Chair
Eileen Albillar, Member
Mark E. Lomax, Member
William Connolly, Member

November 9, 2021

Township Manager
Barry P. Luber,

Cover

Quality of Life is important to Warrington residents. One of the Board of Supervisors goals is to improve the quality of life by preserving open space and providing passive recreation, including walking trails.

Pictures on cover, clockwise from top left:

Mill Creek Preserve – 66 acres at the intersection of Folly and Pickertown Roads

Open Space at John Paul Park at Lower Nike

Pollinator garden at Weisel Preserve

The newly opened segment of the Rt. 202 to Bradford Dam walking trail located on the Weisel Preserve, between Stump Rd. and Millcreek Rd.

A new walking trail on the newly acquired Emerson Preserve on Pickertown Rd. near Folly Rd.

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Township History

Early History

Warrington Township was founded in October 1734, and is named after a town in Lancashire, England. The early township consisted of four villages: Warrington, Neshaminy, Tradesville, and Pleasantville.

Warrington was located at the intersection of Bristol Road and the Doylestown-Willow Grove Turnpike, now known as Easton Road (Route 611).

Neshaminy, originally known as Warrington Square, was centered at Street Road and the Turnpike (611), but became known as Neshaminy because of its proximity to the Little Neshaminy Creek.

The Village of Tradesville was near Lower State Road and was originally known as Stuckert's Corner because of a store operated by a man named Stuckert.

The Village of Pleasantville (or Eureka) was located near Lower State Road and County Line Road. It was the location of the first church in the township, The Reformed Church of Pleasantville, founded in 1840.

Source: "From Wilderness to Bustling Community, A History of Warrington Township" by Delores Deabler Capone, 1976.

Long-ago designated as "The Gateway to Historic Bucks County," Warrington Township is home to almost 25,000 residents and over 375 businesses and is not only a dynamic residential area, but a bustling commercial center, as well. Across its 13.8 square miles, the Warrington community is nestled amidst both agricultural and preserved lands, including 300 acres dedicated to parks and active recreation and nearly 700 acres of open space. Diverse in terms of its land-use, communities, and commerce, residents enjoy a thriving quality of life with convenient access to countless Bucks County historic, cultural, and artistic gems. Warrington is proud of its tradition of responsible growth and development and is dedicated to the same steadfast approach to the administration of municipal government our forefathers exemplified over 200 years ago!

Mission Statement

To promote and protect the health, safety, and welfare of the residents of Warrington Township,
in an inclusive, transparent and fiscally responsible manner.

BOARD OF SUPERVISORS 2021

OFFICERS

Chair – Fred R. Gaines

Vice Chair – Ruth Schemm

MEMBERS

Eileen Albillar, Member

Mark E. Lomax, Member

William Connolly, Member

BOARD APPOINTED OFFICIALS

Barry P. Luber, Township Manager

Terry Clemons, Esq., Township Solicitor

CKS Engineering, Township Engineer

TOWNSHIP MANAGER APPOINTED OFFICIALS

Jeanine (Jen) Fielding, Executive Assistant to the Township Manager

Leslie Frescatore, Director of Human Resource

Daniel Friel, Chief of Police

Lee Greenberg, Director of Emergency Services/Codes & Inspections

Christian Jones, Assistant Township Manager/Deputy Zoning Officer

Joseph Knox, Director of Public Works

Andrew Oles, Director of Parks & Recreation

Roy W. Rieder, Director of Zoning, Planning & Special Projects

Budget Document and audited financial information can be found at:

<http://www.warringtontownship.org/>

READER'S GUIDE TO THE BUDGET

The purpose of this reader's guide is to outline the Township's budget process, clarify the format and content of the budget document, and explain certain aspects of the Township's financial structure as it relates to the budget process. A glossary of key terms is provided at the end of this document.

It is suggested that examination of this budget document be preceded by a review of the Budget Message. The Budget Message provides an overview of the major assumptions relating to the budget, summarizes the major goals and policy changes, updates the status of the Township's finances and service levels, and provides other significant information on the budget.

PURPOSE OF THE BUDGET

The annual budget is the medium through which the Township Board of Supervisors establishes the authorization of the Township government to spend money during a fiscal year for specific purposes. The budget is a financial, operations, communications, and policy guide which reflects the allocation of limited revenue among competing uses.

BUDGET PROCESS/CALENDAR

Financial management is a responsibility that is carried on throughout the year. Quarterly financial analyses are presented to the Board of Supervisors to communicate financial information. Management maintains and updates a long range (multi-year) financial model to provide overall financial guidance. This information provides the background for the formal, annual budget preparation process.

The 2022 budget development process began in the summer when Department Heads began preparing their anticipated goals for 2022 and budget requests. Throughout the fall, these requests were reviewed and analyzed by the Township Manager's Office. Department liaisons of the Board of Supervisors communicated with the Department Heads in their areas of oversight to review budgeting needs and priorities.

The five-year Capital Improvement Program budgeting process begins in late spring of each year. Staff, working with the Township Engineer on projects requiring engineering, prepares recommended projects for inclusion in the Program.

The 2022 Proposed Budget and the 2022 - 2026 Proposed Capital Improvement Program was made available to the public. Budget workshops were held in September and October on both the 2022 - 2026 Proposed Capital Improvement Program and the 2022 Proposed Budget and both are scheduled to be considered for adoption on November 23, 2021

BUDGET FORMAT AND CONTENT

The budget document begins with summary information and the Budget Message. Following the Reader's Guide is the Fund Budgets section of the Budget. This section presents financial policies and summary information for revenue and expenditures of the General Fund and the other budgeted funds used by the Township.

Next follows the Departmental Budgets section, which presents each department's mission, major responsibilities, specific goals for 2022, 2021 accomplishments, and three years of financial expenditure data by fund.

The Supplemental Information section provides additional applicable information and summaries not included elsewhere.

FINANCIAL STRUCTURE

The Township's financial structure and budget have been established and developed through statutory requirements and guidelines of the Commonwealth, the use of fund accounting based upon Generally Accepted Accounting Principles (GAAP), and specific operational considerations particular to the Township.

Financial resources have been segregated into ten major funds: General Fund, Fire Fund, Utility Proceeds Fund, American Rescue Plan Fund, Tax Stabilization Fund, Open Space Funds, Capital Improvement Fund, Debt Service, Highway Aid Fund, and Internal Service Fund. All fund budgets are in the Fund Budget Section. It is the Fund (and not departmental) allocations and budgets that control the Township's spending.

The basis of the coding structure continues to be the fund. In addition, funds are budgeted to the department using key codes, which are a combination of the department and fund.

While expenditures are assigned to a department, an expense code and a fund, a department may incur spending in a few different funds.

Revenue generated is assigned to a fund and used to provide a source of income to pay for the fund's resource requirements. It is the close matching of revenue availability with the use of financial resources through expenditures and encumbrances that balances each Fund and provides for financial stability in the operation of the Township.

BUDGET CONTROL AND BASIS OF BUDGETING

During the year, budgetary control is undertaken at the individual department, Finance Department and Township Manager's Office level. The Financial Director meets with each department to review its current budgets and recommend necessary fund transfers.

The Township prepares its budget and internal financial statements on a modified accrual basis. Revenues are recognized when they are measurable, i.e., when the amount of the transaction can be determined, and available, i.e., when the revenues are collectible within the current period or within a time frame to pay liabilities of the current period.

CAPITAL BUDGETING

The Capital Improvement Program (CIP) is a separate document outlining the Township's plan by year, for long-term capital requirements. Expenditures for projects in the first year of the five-year plan are budgeted in the Utility Proceeds Fund, the American Rescue Plan Fund, the Open Space Fund, Capital Improvement Fund, the Internal Services Fund, and the Highway Aid Fund. These are primarily construction projects or major purchases that generally have a useful life of ten years and a unit or project cost of \$10,000 or more. A project may be multi-year in project construction life or funding. The CIP is financed primarily from general obligation bonds issued by the Township, federal and state grants, and proceeds from the sale of the water and sewer systems.

Many of these capital asset acquisitions, and improvements do not add new operating or maintenance costs to the Township's budget. These are replacements or reconstruction of existing assets and therefore save the Township in reduced maintenance and repair costs. First time assets generally do increase operating and maintenance costs. These costs would then become components of future operating budget requirements. The individual funds contain further discussion of the capital projects and the impact on the Operating Budget.

BUDGET MESSAGE

November 9, 2021

Chair and Members of the Board of Supervisors
Township of Warrington
852 Easton Road
Warrington, Pennsylvania 18976

Overview

The 2022 Warrington Township Proposed Budget is respectfully submitted to the Board of Supervisors and citizens of Warrington Township. As presented, this spending plan will allow the Township to continue to provide outstanding municipal services and programs to its residents and businesses with no proposed tax increase. We are continuing the Homestead Rebate program for residential taxpayers at the Township level reducing taxes approximately \$48 per household.

The Board reviewed the proposed budget on multiple occasions, and conducted budget workshops on September 28, 2021, October 12, 2021, and October 26, 2021. The purpose of this Budget Message is to highlight aspects of the budget which is the Township's Financial Plan for the coming year. A more detailed analysis of the budget can be found in the accompanying worksheets.

The 2022 Proposed Budget presents a spending plan of \$16.3 million dollars in the General Fund, which is the primary operating account for the Township. The 2022 proposed revenues nearly match the appropriations and there is a projected 2022 ending fund balance of \$5.8 million in the General Fund that can be utilized to ensure that expenditures for next year can be met. The Township has thirteen funds included in the budget. In addition to the General Fund, other funds include Debt Service, Highway Aid, Internal Service, and a number of capital projects type funds. Also included are the Utilities Proceeds and Tax Stabilization Funds which were created after the Township's sale of its water and sewer systems in late 2019. The American Rescue Plan Fund was also created for eligible expenses per the American Rescue Plan Act requirements.

The 2022 Budget continues to build on the objectives established by Township management to develop a more comprehensive and functional financial plan. We will once again be preparing a budget document that meets the Government Finance Officers Association's (GFOA) Distinguished Budget Award criteria. Budget elements of financial forecasting and benchmarking continue to be integrated into the

document, to provide a complete reader-friendly picture of the Township's future financial position.

Department heads prepared estimates for the current year expenditures and budgetary requests for next year, along with justification for changes in actual and requested spending levels. After reviewing all departmental information, the Township Manager had meetings and discussions with department heads to further refine the budgetary requests for both operating and capital budgets. In addition, budget review meetings were held with the department heads and the Board liaison with their particular departments, along with the Manager and Assistant Township Manager. In 2022, management will continue to search for traditional and innovative ways to provide the level of services and programs that residents have come to expect in the most cost-effective manner.

This Budget also continues the Township's reinvestment in existing facilities and infrastructure while acknowledging the financial challenges with doing so. This reinforces the Township's commitment to maintaining critical infrastructure and equipment.

COVID-19

The Township prevailed through its second year of COVID-19 successfully operating with no interruption of services to our citizens. This was due in no small part to a dedicated Board and staff that worked together to ensure the delivery of the outstanding services Township citizens have come to rely upon. There has been a supply shortage that has impacted the global economy. However, the Township has continued to meet its obligations and go beyond in all possible aspects of carrying out its responsibilities. The Township is simultaneously continuing to ensure that our residents continue to have access to high-level professional emergency services including Police and Fire protection.

Staffing

As of the 2020 Census, Warrington Township grew to a population of 25,639 people. The Township's population was recorded as 23,418 people in the 2010 Census. In a matter of 10 years, the Township has added 2,221 people (or a 9.5% increase). This increased population has resulted in a greater demand for services from both Township residents and businesses. Additional growth in our commercial and industrial districts has compounded the impact on demand for services from the Township. As the population and demand for services increase, so must the scope and quality of services provided by the Township.

Police Department

In 2020, the Police Department lost one full time and one part time administrative employee. The following positions have been approved in conjunction with the 2022 Budget:

1. Community Service Officer – Part-Time
2. Administrative Assistant – Full-Time

Emergency Services Department

Warrington Township is serviced by both a Volunteer Fire Company and paid firefighters. Currently, the Paid Fire Department is comprised of 3 Full-Time Firefighters and a pool of Part-Time Firefighters to fill the equivalent of 2 Full-Time Firefighters. Unfortunately, it is becoming increasingly difficult to cover shifts with Part-Time Firefighters due to scheduling conflicts. Therefore, the following position has been approved in conjunction with the 2022 Budget:

1. Firefighter – Full-Time (to replace the Part-Time pooled equivalent of 1 Full-Time)

Code Enforcement Department

The Warrington Township Board of Supervisors has recognized a need to ensure the health, safety, and welfare of all its residents, including renters. A Rental Inspection Program will be implemented in 2022 to ensure that residents who rent in Warrington can experience the same level of health and safety as those that own properties in Warrington. The Rental Inspector will also be able to assist the Code Enforcement Department with Property Maintenance inspections that are currently handled by the Director of Code Enforcement. Therefore, the following positions have been approved in conjunction with the 2022 Budget:

1. Rental Inspector – Full-Time
2. Rental Inspection Clerk – Full-Time

Zoning Department

Land Development, Land Redevelopment, and home improvements have been surging over the past decade or so. The work involved in ensuring that these projects meet Zoning and Land Development requirements has been handled with minimal staffing and could no longer be accomplished in a timely manner with existing staffing levels in a Township of our size and sophistication. Therefore, a position was converted from Part-Time to Full-Time in Fall 2021:

1. Assistant Zoning Officer – Full-Time

Finance Department

Over the past few years, staffing level within the Finance Department has fluctuated with attrition. Additional assistance is needed to continue to ensure that the Township's finances are well-managed. Therefore, a Part-Time Staff Accountant position has been approved in conjunction with the 2022 Budget:

1. Staff Accountant – Part-Time

Public Works Department

Population, business, and commuter increases have added considerable wear and tear to our existing infrastructure. Additionally, these increases have been accompanied by additional land and infrastructure maintenance responsibility for the Township. The Public Works Department has made do with its team of unparalleled professionals. However, the work simply exceeds the manpower. Over the last several years, the following assets have been added to the Township and have been maintained by the Public Works Department without any increase in personnel:

- Lions Pride Park
- Anderson Way Tot Lot
- New Police Station
- New walking trail segments
- Rental property a 3400 A & B Pickertown Rd
- Rental Property on Turk Rd
- Open Space Preserves

The following positions have been approved in conjunction with the 2022 Budget:

1. Equipment Operator/Laborer – Full-Time
2. Part-Time Laborer – Part-Time

Programs

The Warrington Township Board of Supervisors' primary responsibility is to ensure the health, safety, and welfare of the Township's citizens. The Board is also focused on continually improving the quality of life for its citizens where and when possible. There are three programs for 2022 that are of great importance to the Board:

1. Rental Inspection Program- As referenced within the "Staffing" section of this message, the Township will be implementing a Rental Inspection Program. This program is necessary to ensure that all residents are living in safe and healthy homes. Rental units are required to have Use and Occupancy Inspections prior to a new tenant moving in. There has not been an effective method to ensure that this happens. The new Rental Inspection Program will require all rental units to be inspected on an annual basis to ensure that all our residents are living in a safe and healthy home. This program will be cost-neutral as the revenue from the inspection fees will cover the costs of the new staff to manage the program.
2. Open Space/Walkability of Warrington Township- Warrington Township has been actively acquiring Open Space to preserve natural resources within the Township. Where and when possible and appropriate, the Township has planned and installed walking trails throughout the Township to establish an inclusive trail system. Not all Open Space is planned to be integrated into the trail system, but

the Board is focused on making Warrington a Walkable Community.

3. Communications- The Township has been aggressive in its communications and outreach to our community within the last few years. The Township website, social media pages, and other communications tools have been leveraged to ensure that our residents have multiple opportunities to stay informed. The Township will continue to offer such communication resources as:
 - a. The monthly E-LINK (online newsletter)
 - b. The quarterly LINK (physical and online newsletter)
 - c. Notify (Mass Communication/Reverse 911)
 - d. Frequent and up-to-date web and social media posts
 - e. Public Service Announcement Videos
 - i. Snow Plowing, Natural Disasters, Roads, and safety
 - ii. Coffee with the Chief
 - iii. Spotlight on Local Businesses and Non-Profits (COVID-19 peak)
 - iv. Spotlight on Boards, Committees, Councils, and Commissions
 - v. Interviews with Department Heads and Township Manager

Economic Outlook

The economic outlook for the Township is positive. There are existing developments that will continue to generate revenue throughout 2022. There are other projects that are in the planning stages that should be underway in 2022 and create increased activity within the Township. Ongoing development generates jobs, enhances the Real Estate Tax base, and increases Earned Income Tax and Local Services Tax revenue. New development also adds to Park and Recreation Assessment Fees, which are used to improve Township parks.

The Township has retained its Moody's assigned Aa1 rating. The Township's Aa1 rating reflects its large tax base with above average wealth, modest debt, and strong financial position bolstered by the recent sale of its water and sewer systems. Typical factors that contribute to a ratings upgrade may include a significant tax base expansion and continued growth in reserves and liquidity. Warrington is in a select group of Pennsylvania Municipalities that have the Aa1 designation. This will save Warrington Township residents money any time we need to borrow funds for capital projects." This outstanding rating is due in part to strong fiscal policies, good fiscal management and conservative budgeting by the Township and an above-average Fund Balance ("rainy day fund") that the Township maintains.

Warrington Township has leveraged its funding sources to deliver outstanding services to its citizens and will continue to do so moving forward. The Township utilized the Utility Proceeds Fund (UPF) in 2021 to fill a \$1.2 million funding gap in its General Fund (GF). Much of this funding gap was a result of the loss of longtime revenue that came from the former Water and Sewer Department to cover shared expenses. While future growth is anticipated to somewhat mitigate the loss of that revenue, additional funding must be leveraged to fulfill the Township's responsibility

to pass a balanced annual budget. The 2022 budget includes the utilization of \$400,000 from the UPF, \$400,000 from the Tax Stabilization Fund (TSF), and \$500,000 from Health Insurance Reimbursements to work towards closing an anticipated \$1.3 million funding gap.

The UPF was primarily established to fund capital projects following the sale of the water and sewer systems. The Township also planned on using funds from the Utility Proceeds Fund to gradually wean the General Fund off the longtime revenue from the former Water and Sewer Department. The Tax Stabilization Fund was established to assist in the mitigation of potential tax increases following the sale of the water and sewer systems. While this fund can continue to be utilized to fulfill its purpose, it cannot be used as the sole funding source to cover all non-traditionally funded expenditures. Good governance includes recognizing what our citizens need and determining the best way to meet those needs. Therefore, the Township will need to explore funding source adjustments in the future, including real estate tax increases to continue to meet its obligations and continue to provide the outstanding services our citizens deserve and have come to expect.

Infrastructure and Capital Projects

As we prepare for 2022, the Township will continue to invest in its infrastructure to maintain or replace assets which help make Warrington a great place to live or work. The importance of maintaining our infrastructure cannot be overstated. Stormwater infrastructure and roads are critical during major inclement weather events like Hurricane Ida. Some of the capital projects to be undertaken in 2022 include:

Stormwater Facilities

- MS4 System Map
- Stormwater Rehabilitation – Warrington Village
- Drainage Improvements – Philadelphia Avenue
- Emergency Spillway Modifications – Palomino Basin
- TMDL – PRP Projects (Naturalize Basins)

Facilities

- Township Building Façade Renovations
- Fire Station 78 Masonry Repair
- Township Building HVAC Replacement
- Township Building Touchless Restrooms
- Township Building Boardroom A/V Upgrades
- Police – LiveScan Prisoner Processing
- Electric Car Charging Stations (3)
- 10 Folly Road Schoolhouse Renovations

Parks and Recreation/Open Space

- Upper Nike/Lions Pride – Additional Parking
- Lions Pride – Pond to Wetland Conversion
- DocterAdams® Community Park
- Mill Creek Preserve Master Plan
- Weisel Preserve – Fencing/Benches/Trees
- Conservation Easements

Public Works/Roads

- Road Paving Program
- Township Building Access – Easton Road
- Bus Shelter – Freedoms Way/Easton Road
- Easton Road – Sidewalk Installation
- Construction of Salt Shed in Eastern section of Township

Preparation of the Budget is a collaborative process involving the efforts of the Board of Supervisors, department heads, and Township staff. It is derived from a fiscally conservative approach that keeps in mind the needs of the community. The 2022 Budget is a reflection of a well-thought-out plan to maintain the high standards and quality of life for the residents of Warrington Township. Putting a budget together takes a great deal of time and effort and is a team effort. I'd like to especially commend Assistant Township Manager Christian Jones, and Assistant Finance Director Amy Organek for their hard work in assisting me in putting the 2022 budget together.

Respectfully submitted,

Barry P. Luber,
Township Manager

Strategic Goals & Strategies

The Warrington Township Comprehensive Plan was updated to manage and plan land use and development in Warrington Township. A comprehensive plan is a municipality's main policy document that summarizes a community's planning and development issues and develops strategies and recommendations to carry out its desired vision for the future. In addition, the Township has updated its Warrington Township *Parks, Recreation, and Open Space Plan*, which is a separate document that supplements this comprehensive plan. The *Parks, Recreation, and Open Space Plan* details municipal policy, priorities, and recommendations that focus on township parks, recreation, and open space.

- **Public Participation**

Public participation was an important part of the process in the development of the comprehensive plan. Members of the Planning Commission, the Board of Supervisors, and Township administration oversaw the development of the plan, ensuring that its scope and direction reflected the values of the Township. In addition, a community survey was sent to every property owner in the Township to gather opinions on a variety of planning and community service subjects. These opinions were directly incorporated into the plan.

- **Building upon Foundations**

The plan builds upon the foundations established in the 2006 *Comprehensive Plan Update*. Three main themes and seven guiding principles are proposed to provide a growth management strategy for the Township. The main themes encompass managing and monitoring growth, maintaining Township and community character, and providing for overall vehicular and pedestrian mobility and connections. In short, the themes touch upon the changing needs of the Township and establish policies and strategies to maintain and manage future challenges to sustain a high quality of life for Township residents.

The seven principles that the township will use to guide actions and decisions include:

1. Manage residential growth—Current densities as regulated by the current zoning ordinance will be maintained to accommodate new development needed to meet requirements of the Pennsylvania Municipalities Planning Code and the Township's share of regional population growth.

2. Manage non-residential growth—Development, while occurring at current intensities, will occur in the best manner possible by making sure ordinances and planning efforts are state of- the-art and follow current best practices.

3. Promote sustainability and protect natural resources—Environmental features and natural resources will be protected, through ordinances and enforcement of all environmental laws

4. Preserve open space and protect agriculture—Open space and farmland will be preserved, either through the development process or through use of available state and county grants.

5. Promote mobility and connections—Traffic will be managed by creating a local network of streets, by working with neighboring communities, by providing safe routes for bikes and pedestrians, and by working with PennDOT on local and regional highway and intersection improvements.

6. Protect historic resources—Historic sites and resources will be protected by cataloguing all important historic sites and using available tools to protect them.

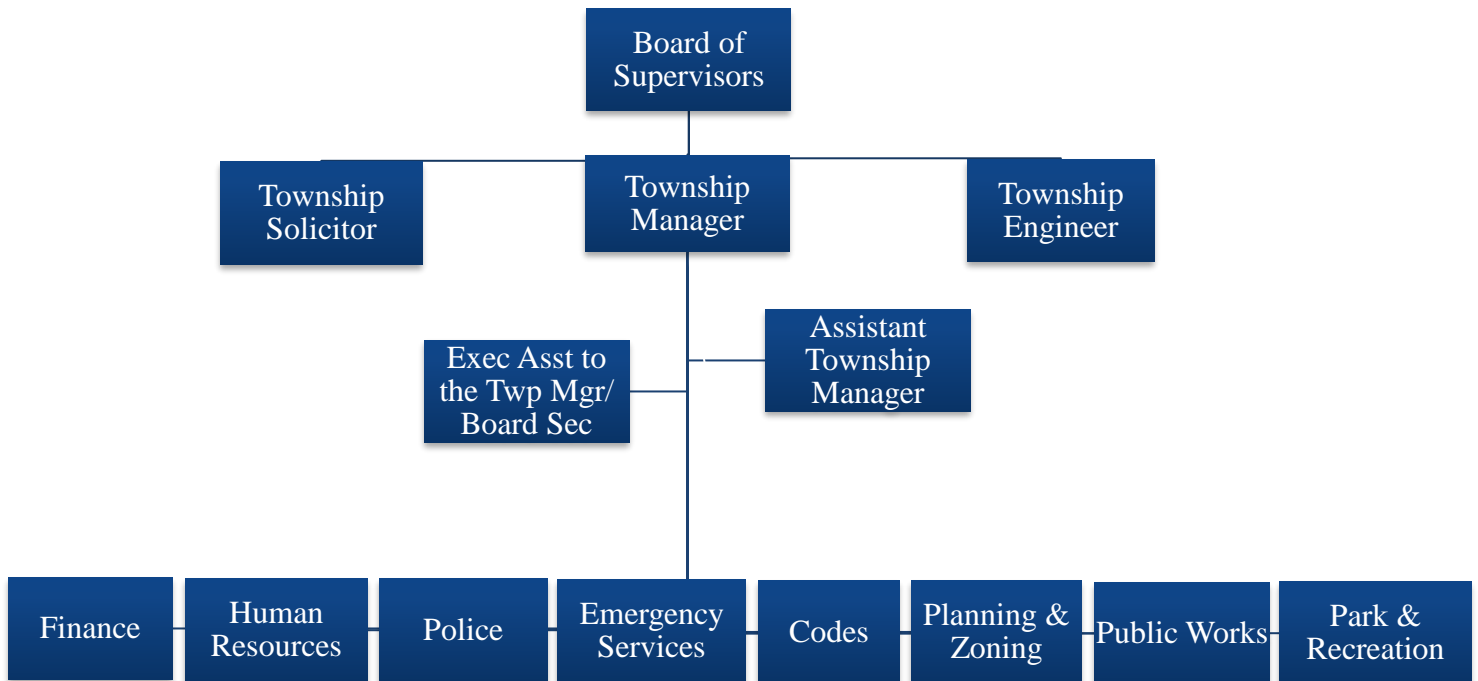
7. Build livable communities—Township resources will be used wisely to provide good services to residents while maintaining fiscal responsibility.

Conclusion:

Following the comprehensive plan and implementing recommendations in the *Park, Recreation and Open Space Plan* will have a significant impact on the budget for years to come. The Township must balance the recommendations and guidance in both plans with the need for all other Township resources when developing annual budgets.

Organizational Structure

The authorized personnel responsible for programs and services for Warrington Township for 2022 are as follows:



Boards and Commissions

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

Highlights

Key Dates:

Budget Work Session: September 28, 2021

Budget Work Session: October 12, 2021

Budget Work Session: October 26, 2021

Proposed Budget presented to Board of Supervisors November 9, 2021

Board of Supervisors vote on 2022 Proposed Budget November 23, 2021

Proposed Highlights for 2022 and Changes from 2021 Budget

- No tax increase for 3 consecutive years
- Adoption and implementation of new Zoning Ordinance
- Adoption and implementation of new Subdivision and Land Development Ordinance (SALDO)
- Enhancement of Township communications to residents and business owners through the increased use of social media, township website, electronic newsletter (E-Link) and public service announcement videos
- Implementation of new Document Management system
- Implementation of Rental Inspection Program
- Adoption of Noise Ordinance
- Purchase of new \$1.7 million Tower Ladder Fire Truck for the Warrington Volunteer Fire Company Station 29
- Progress towards making Warrington a more Walkable Community
- Closing of Bond funds 14 (2016) and 15 (2019) which were used to fund a variety of capital projects including the new Police Station and are anticipated to be fully spent by the end of 2021.
- Addition of new employees to continue delivering outstanding services to our residents and businesses

General Fund Budget Summary

2021 Projections:

- The 2021 Revenue is estimated at \$15,578,000 an increase of \$1,105,000 or 7.6% compared to the 2020 Budget.
- The 2021 Expenditures are estimated at \$15,557,029 which is \$1,095,999 or 7.6% more than the 2020 Budget.
- The 2021 projected Revenue is expected to be more than Expenditures by approximately \$150,000.
- The funding gap will be closed, in part, with a transfer of \$1,200,000 from the Utility Proceeds Fund (UPF) as budgeted.

2022 Proposed Budget:

- The 2022 Revenue is budgeted at \$16,289,000 an increase of \$711,000 or 4.5% compared to the 2021 Projected.
- The 2022 Expenditures are budgeted at \$16,289,000 an increase of \$861,000 or 5.5 % compared to the 2021 Projected.
- The 2022 budgeted Revenue is expected to be more than Expenditures by approximately \$59.
- The funding gap will be closed with \$500,000 from Health Insurance Reimbursements, a transfer of \$400,000 from the UPF, and a transfer of \$400,000 from the Tax Stabilization Fund (TSF).
- The 2022 Budget ending fund balance (undesignated) is estimated at \$5,814,000 or 35.7% of the 2022 Budget Expenditures.

BUDGET SUMMARY 2022

	GENERAL FUND	UTILITY PROCEEDS	FIRE	AMERICAN RESCUE PLAN FUND	TAX STABIL- IZATION	OPEN SPACE
Beginning Balance	\$ 5,814,182	\$ 9,084,534	\$ 90,961	\$ 656,338	\$ 4,041,861	\$ 1,050,580
Sources of Funds:						
Act 511 Taxes	7,232,000	-	-	-	-	-
Real Estate Taxes	3,290,857	-	455,360	-	-	-
State Shared Revenue	680,450	766,000	-	-	-	429,200
Interfund Transfers	800,000	-	-	1,285,338	-	100,000
Public Safety	1,518,000	-	-	-	-	-
Interest Earnings	16,000	150,000	250	500	8,500	500
Business Licenses & Permits	559,200	-	-	-	-	-
Local Grants	58,000	-	-	-	-	-
Recreation Program Fees	356,350	-	-	-	-	-
Special Assessments	265,000	-	-	-	-	-
Fines	189,250	-	-	-	-	-
Contributions and Donations	4,250	-	-	-	-	174,500
Solid Waste Collection	167,000	-	-	-	-	-
Charges for Services	181,750	-	-	-	-	-
Rents & Royalties	217,000	-	-	-	-	-
Miscellaneous	752,000	-	-	-	-	-
Asset Disposal	-	-	-	-	-	-
Prior year refunds	2,000	-	-	-	-	-
	16,289,107	916,000	455,610	1,285,838	8,500	704,200
Uses of Funds:						
Salaries & Benefits	10,843,091	-	5,426	-	-	-
Operating Expenditures	5,147,276	-	438,300	-	-	-
Capital Expenditures	-	3,627,900	-	1,110,000	-	1,556,200
Transfers	235,000	400,000	-	-	400,000	-
Debt Service	-	-	-	-	-	-
Principal	41,626	-	8,000	-	-	-
Interest	22,055	-	3,000	-	-	-
Total Expenditures	16,289,048	4,027,900	454,726	1,110,000	400,000	1,556,200
Ending Fund Balance	\$ 5,814,240	\$ 5,972,634	\$ 91,846	\$ 832,176	\$ 3,650,361	\$ 198,580

BUDGET SUMMARY 2022

	CAPITAL IMPROVEMENTS	DEBT SERVICE	HIGHWAY AID	INTERNAL SERVICE	TOTAL
Beginning Balance	\$ 391,877	\$ 160,711	\$ 1,231,200	\$ (90,189)	\$ 22,432,055
Sources of Funds:					
Act 511 Taxes	-	-	-	-	7,232,000
Real Estate Taxes	-	2,092,941	-	-	5,839,157
State Shared Revenue	-	-	666,800	-	2,542,450
Interfund Transfers	165,000	-	-	509,000	2,859,338
Public Safety	-	-	-	-	1,518,000
Interest Earnings	100	2,500	2,000	300	180,650
Business Licenses & Permits	-	-	-	-	559,200
Local Grants	-	-	-	-	58,000
Recreation Program Fees	-	-	-	-	356,350
Special Assessments	-	-	-	-	265,000
Fines	-	-	-	-	189,250
Contributions and Donations	-	-	-	-	178,750
Solid Waste Collection	-	-	-	-	167,000
Charges for Services	-	-	-	-	181,750
Rents & Royalties	-	-	-	-	217,000
Miscellaneous	-	-	-	-	752,000
Asset Disposal	-	-	-	50,000	50,000
Prior year refunds	-	-	-	-	2,000
	165,100	2,095,441	668,800	559,300	23,147,895
Uses of Funds:					
Salaries & Benefits	-	24,490	-	-	10,873,007
Operating Expenditures	-	3,250	494,000	-	6,082,826
Capital Expenditures	116,000	-	730,000	461,875	7,601,975
Transfers	100,000	-	-	-	1,135,000
Debt Service	-	-	-	-	
Principal	-	1,459,200	227,800	-	1,736,626
Interest	-	734,315	14,448	-	773,818
Total Expenditures	216,000	2,221,255	1,466,248	461,875	28,203,252
Ending Fund Balance	\$ 340,977	\$ 34,897	\$ 433,752	\$ 7,236	\$ 17,376,699

FUND BALANCE SUMMARY

The table below shows a complete summary of all our operating and capital funds:

WARRINGTON TOWNSHIP 2022 PROPOSED BUDGET ALL FUNDS SUMMARY							
<u>Operating And Capital Funds</u>	<u>2021 Beginning Fund Balances</u>	<u>2021 Estimated Revenues</u>	<u>2021 Estimated Expenditures</u>	<u>2021 Ending Fund Balance</u>	<u>Proposed 2022 Revenues</u>	<u>Proposed 2022 Expenditures</u>	<u>2022 Ending Balances</u>
General [01]	5,793,213	15,577,938	15,557,029	5,814,123	16,289,107	16,289,048	5,814,182
Utility Proceeds Fund [02]	12,923,534	-	3,839,000	9,084,534	916,000	4,027,900	5,972,634
Fire Fund [03]	106,865	433,250	449,154	90,961	455,610	454,726	91,846
American Rescue Plan Act Fund [04]	-	1,286,338	630,000	656,338	1,285,838	1,110,000	832,176
Tax Stabilization Fund [05]	4,040,061	1,800	-	4,041,861	8,500	400,000	3,650,361
2016 Capital Projects Bond Fund [14]	546,985	-	546,985	-	-	-	-
2019 Capital Bond Fund [15]	839,774	20,045	859,819	-	-	-	-
Open Space [16]	1,042,163	745,000	736,583	1,050,580	704,200	1,556,200	198,580
Capital Improvement Fund [19]	316,809	165,000	89,932	391,877	165,100	216,000	340,977
Debt Service [21]	(62,357)	2,396,000	2,172,931	160,711	2,095,441	2,221,255	34,897
Highway Aid Fund [35]	1,148,096	766,910	683,806	1,231,200	668,800	1,466,248	433,752
Internal Service Fund [38]	(995,914)	1,272,600	366,875	(90,189)	559,300	461,875	7,236
TOTALS	\$ 25,699,229	\$22,664,881	\$25,932,114	\$22,431,996	\$23,147,895	\$28,203,252	\$17,376,640

Warrington Township 2022 Proposed Budget Timeline

July 12	Budget package and instructions sent to all Departments Heads – Proposed budgets to be submitted to Finance by July 30, 2021.
July 30 – September 7	Director of Finance compiles Department Budgets and Other Funds and prepares preliminary projections for year-end 2021 and 2022 Proposed Budget.
September 10 - 17	Township Manager and Director of Finance meet with Department Heads to review department budgets, equipment needs and capital projects.
September 20 - 24	Meetings with Department Heads, Township Manager, Director of Finance, and Board of Supervisors' liaisons.
September 28	Budget Work Session – Departmental personnel requests. Presentation at Board of Supervisors' Meeting a 5-year outlook for General Fund Revenue, Expenditures, and Fund Balance.
October 12	Budget Work Session – Proposed 5-year Capital Improvement Plan (CIP) (2022 – 2026) –Feedback requested from Supervisors.
Oct. 13 – Oct. 25	Supervisor feedback incorporated into CIP and Proposed Budget. Revised 2021 projections incorporated into Proposed Budget.
October 26	Budget Work Session - PowerPoint Presentation Operating and Capital Budgets.
Oct. 27 – Nov. 8	Incorporate Supervisor feedback, final adjustments and projections incorporated into 2022 Proposed Budget and CIP.
November 9	2022 Proposed Budget and 2022 - 2026 CIP presented to Board of Supervisors.
November 23	Board of Supervisors to vote on budget.
December 14	If not adopted on November 23 rd , Board to vote on budget

Budget Process

Annual Budget Preparation

Department Heads are given departmental budget worksheets and information gathering requests.

After the Departmental Budget worksheets and other information are received, meetings with the Department Managers and Board Liaisons are held. The Township Manager and the Finance Department begin preparing the Budget.

Near the end of September, the Board of Supervisors' liaisons convene a meeting(s) to discuss the preliminary figures of the Budget. The meeting(s) provide direction for Staff to finalize the Proposed Budget.

Proposed Budget

The Board of Supervisors establishes a public sessions(s) date for the Proposed Budget.

The Township Manager and the Finance Department complete the Proposed Budget and submit the document to the Board of Supervisors.

Staff makes the Proposed Budget available for inspection by the public, not less than two (2) weeks before a public session on the Budget.

Public Sessions

Typically, at the Budget Work Sessions, before the Board of Supervisors Regular Meetings in September and October, at least three public sessions are held to discuss the Proposed Annual Budget.

The Township Manager and the Director of Finance make a presentation on the Proposed Budget to the Board.

After public input and direction from the Board regarding that input, Staff prepares the Annual Budget for adoption.

Adoption of the Annual Budget

The Board of Supervisors shall adopt the Budget by ordinance on or before the last day of the last month of the fiscal year currently ending December 31st. If the estimated revenue or expenditures are increased more than 10% in aggregate or 25% in any major category over the proposed budget, it may not be legally adopted until notice is made and opportunity is given for the public to examine.

Financial Policies



FINANCIAL POLICIES

CASH MANAGEMENT AND INVESTMENTS

It shall be the policy of the Board of Supervisors to ensure that public funds are protected while optimizing the return on Township funds through investing cash balances in accordance with this policy.

The primary objectives of investment activities, in priority order, shall be:

- **Legality** – All investments shall be made in accordance with all applicable laws of the Commonwealth of Pennsylvania.
- **Safety** – Safety of principal shall be of highest priority. Preservation of capital in the portfolio of investments shall be ensured through the mitigation of credit risk and interest rate risk.
- **Liquidity** – Investments shall remain sufficiently liquid to meet all operating requirements that are reasonably anticipated. A fiscal year operations anticipated cash flow shall be developed so that investments can be made as early as possible, with maturities concurrent with anticipated cash demands.
- **Yield** – Investments shall be made with the objective of attaining a market-average rate of return throughout the budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs.

SCOPE AND AUTHORITY:

All funds shall be invested in accordance with this policy. This includes all funds which are property of the Township or funds held by the Township, as fiduciary, including the General Fund, the Water & Sewer Fund, bond proceeds, capital reserve funds and all other such funds. However, this policy shall not cover other funds which are not property of the Township such as pension funds. Legal authority and rules pertaining to this policy include: Section 3204.1 of the Act of May 1, 1933 (P.L. 103, No. 69), reenacted and amended November 9, 1995 (P.L. 350, No. 60), known as the Second Class Township Code. The Township Board of Supervisors reserves the right to amend this policy or waive any of its guidelines in order to address fiscal requirements and/or market conditions provided that any amendments or waivers comply with all applicable laws.

DEFINITIONS:

- **Short-term** – any period twelve (12) months or less.
- **Long-term** – any period exceeding twelve (12) months' duration.
- **Concentration of credit risk** – the risk associated with the consolidation of investments in a single pool, institution, or instrument.
- **Credit risk** – the risk of loss of principal due to the failure of the security issue or backer of the issue.

- Custodial credit risk – the risk of loss associated with consolidation of investments with a single institution where the Township may rely on the institution to hold investments on behalf of the Township or through collateral action when the instruments are not in the Township name.
- Interest rate risk – the risk that the market value of securities will fall due to changes in general interest rates.

DELEGATION OF RESPONSIBILITY:

The Board shall delegate to the Township Manager or the Finance Director the responsibility to manage the Township's investment program in accordance with this policy. No revenue derived from Water and Sewer Department Operations shall be comingled with other funds of the Township (as per Resolution 93-R-18). All investments will be made with financial institutions with which the Township already has an established banking relationship with. All investments made in other financial institutions must be approved by the Board of Supervisors. Additionally, all investments other than traditional checking or savings accounts, money market accounts, certificates of deposit, or U.S. treasury bills must be approved by the Board of Supervisors.

The Finance Department will provide regular information concerning cash positions and investment performance.

An annual review of the investments shall be performed by the Chief Financial Officer, based upon the anticipated cash flow of all Township funds, e.g. general, capital reserve, sewer/water, and bonds.

The Director of Finance shall report the following to the Board on a monthly basis:

- Amount of funds invested.
- Interest earned.
- Type and the amount of each investment.
- Names of the institutions where investments are placed.

GUIDELINES:

As stated in the Second-Class Township Code, there are certain types of investments in which the Township is permitted to invest. These investments include:

- Authorized types of investments of Township funds are:
 - United States Treasury bills.
 - Short term obligations of the Federal Government or its agencies or instrumentalities.
- Deposits in savings accounts of time deposits, other than certificates of deposit, or share accounts of institutions insured by the Federal Deposit Insurance Corporation, the National Credit Union Share Insurance Fund, the Pennsylvania Deposit Insurance Corporation or the Pennsylvania Savings Association Insurance Corporation, or their

successor agencies, to the extent that the accounts are so insured and, for any amounts above the insured maximum, if approved collateral therefore is pledged by the depository.

- Obligations of the United States of America or any of its agencies or instrumentalities backed by the full faith and credit of the United States of America, of the Commonwealth of Pennsylvania or any of its agencies or instrumentalities backed by the full faith and credit of the Commonwealth or of any political subdivision of the Commonwealth of Pennsylvania or any of its agencies or instrumentalities backed by the full faith and credit of the political subdivision.
- Shares of an investment company registered under the Investment Company Act of 1940 (54 Stat. 789, 15 U.S.C. §80a-1 et seq.), whose shares are registered under the Securities Act of 1933 (48 Stat. 74, 15 U.S.C. §77a et seq.), if the only investments of that company are in the authorized investments for Township funds listed in paragraphs (1) through (4).
- Certificates of deposit purchased from institutions insured by the Federal Deposit Insurance Corporation, the National Credit Union Share Insurance Fund, the Pennsylvania Deposit Insurance Corporation or the Pennsylvania Savings Association Corporation or their successor agencies, to the extent that the accounts are so insured. However, for any amounts above the insured maximum, the certificates of deposit shall be secured by a pledge or assignment of assets of the institution, and the collateral may include loans, including interest in pools of loans, secured by first mortgage liens on real property. Certificates of deposit purchased from commercial banks shall be limited to an amount equal to twenty percent of a bank's total capital and surplus. Certificates of deposit purchased from savings and loan associations or savings banks shall be limited to an amount equal to twenty percent of an institution's assets minus liabilities.
- Any investment authorized by the 20 Pa. C.S. Ch. 73 (relating to fiduciaries investments). This paragraph is limited to investments for any pension or retirement fund.

All securities shall be purchased in the name of the Township or the Township Water & Sewer Department and held by the bank's trust department or by an agent in the Township's name.

All investment advisors or banking institutions shall be provided with a copy of this policy and all applicable statutes related to Township investments and shall be required to comply fully with these requirements.

The Township shall require all investment advisors or banking institutions to submit annually audited financial statements.

Disclosure

The Director of Finance, being involved in the Township's investment process, shall disclose all personal business activity that could conflict with the proper execution and management of the investment policy or could impair their ability to make impartial decisions.

Audit

All investment records are subject to annual audit by the Township's independent auditors.

The audit shall include, but not be limited to, independent verification of amounts and records of all transactions, as deemed necessary by the independent auditors.

It shall be the responsibility of the investment advisor or banking institution to maintain necessary documents to permit independent audit of the Township's investments.

Bond Proceeds

Bond proceeds shall be invested in accordance with the Local Government Unit Debt Act (Act of July 12, 1972 P.L. 78 1, No. 185) and applicable federal and state laws, subject to approval by the solicitor and/or bond counsel and the Township.

Investment transactions arising from bond proceeds shall be reported monthly to the Board in accordance with this policy.

Compliance with GAAP

Township funds shall not be invested in foreign currency and shall not have any related risk that would require disclosure pursuant to GASB Statement 40.

Township investments shall limit the exposure to loss of principal due to market changes in interest rates.

Township investments in authorized instruments that are not backed by the "full faith and credit" of the federal or state government shall be limited to those with the highest two (2) credit ratings for such instruments issued by a recognized organization.

If the rating of any instrument is reduced after the purchase and is no longer in compliance with this policy, the individual responsible for Township investments shall replace the investment immediately upon receipt of notice of the rating change and notify the Board of the rating change, action taken and replacement investment.

CAPITAL PROJECTS FUNDING POLICY

Purpose

The Capital Projects Funding Policy sets guidelines to fund Capital Improvement Projects or for the acquisition of capital equipment that cost at least \$10,000 and has a useful life of at least ten years. Finding alternative ways of funding these projects will minimize the Township's reliance on long-term debt. Whenever possible, capital costs should be financed by means other than borrowing. In addition to soliciting outside grant funding, Warrington Township should utilize pay-as-you-go methods such as regular contributions from other funds.

Policy

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

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

DEBT

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

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

To enhance creditworthiness and prudent financial management, the Township is committed to systematic capital planning, intergovernmental cooperation and coordination, and long term financial planning. Evidence of this commitment to capital planning will be demonstrated through the annual adoption and periodic review of the five-year Capital Improvement Program (CIP), cash flow analysis of the spending plans, and regular public reporting of the information. The Township Board of Supervisors reserves the right to amend this policy or waive any of its guidelines in order to address fiscal requirements and/or market conditions.

1. Use of Debt Financing

- a. Debt financing will not be considered for any recurring purpose such as current operations or maintenance expenditures.
- b. The Township will invest any bond proceeds in safe, statutorily approved investment instruments, designed to match the expected cash flow needs of the capital projects. Adherence to the IRS Code and guidelines on arbitrage shall be followed, with the assumption that the Township will strive to meet the IRS spending exceptions that allow for arbitrage-related exemptions from rebate for these funds.
- c. The Township will use debt financing only for one-time capital improvement projects and unusual and long-lived (over 10 years) major equipment purchases under the following circumstances:
 - i. The projected useful life of the projects and/or equipment will be no less than ten years and collectively be equal to or exceed the term of the financing;
 - ii. There is anticipated to be revenue sufficient to service the debt, whether from anticipated annual revenue from the General Fund, Water & Sewer Fund, or other approved sources.

2. Structure and Term of Debt Financing

- a. Debt will be issued and structured to match projected capital cash flow needs, minimize the impact upon future budgetary revenue needs, and maintain a relatively rapid payment of principal.
- b. The Township will utilize borrowing terms of 20 years or less.
- c. General Obligation bonds will be the typical mode of long term debt financing, but bank loan or bond pool financing will be considered.
- d. Competitive sales of bonds will be generally preferred, depending upon market conditions.
- e. Bond issues will be structured to generally seek level debt service schedules so as to minimize significant changes from year to year in overall debt repayments.
- f. The typical structure of bonds will result in level or declining principal and interest (combined) payments over the term of the debt. There shall be no “balloon” payments due at the end of the term for long term debt.
- g. The Township will not use or issue interest rate derivatives or swap instruments.
- h. Principal payments will typically commence the calendar/fiscal year following the issuance of the bonds.
- i. The Township will be mindful of the potential benefits (from lower interest rates) of issuing “bank-qualified” bonds, and will pursue such benefits when practical.
- j. The Township will typically seek fixed rate financings, especially in times of stable credit markets, however, from time to time, variable rate financing will be considered.
- k. Call provisions will typically be included in new money bond issues. The call provisions will range between 5 year and 10 years.
- l. The Township will be mindful of its non-electoral debt limitations established by State law and endeavor to operate well within such limits at all times.
- m. The Township will seek to refund/refinance (current and/or advanced) its prior bond issues if favorable market conditions exist. A goal of achieving overall net present value savings of at least 3% will be a guiding benchmark.
- n. The sizing of any debt borrowing of the Township will be made after taking into consideration the probable timing and sizing of future borrowings so as to properly plan for future estimated capital cash flow needs.

PURCHASING

This policy applies to all purchases, contracts for goods and construction entered into by Warrington Township.

Definitions

1. **Blanket Purchase Order** – Blanket purchase orders are available to departments when there is a need to repetitively purchase miscellaneous supply items from a single vendor. A blanket purchase order is issued for a specific dollar amount. When the encumbered dollars have been used, a new requisition must be processed to reestablish the blanket order for further purchases.
2. **Cost-reimbursement Contract** – A contract under which a bidder is reimbursed for costs which are allowable and allocable in accordance with the contract terms and the provisions of this policy, and a fixed fee or profit, if any.
3. **Goods** – All material, equipment, supplies, printing and computer hardware and software.
4. **Governing Body** – The Warrington Township Board of Supervisors.
5. **Informality** – A minor defect or variation of a bid or proposal from the exact requirements of the Invitation to Bid, or the Request for Proposal, which does not affect the price, quality, quantity, or delivery schedule for the goods, services, or construction being procured.
6. **Professional Services** – Work performed by an independent bidder within the scope of the practice of accounting, architecture, land surveying, landscape architecture, law, medicine, optometry, pharmacy, actuarial services, or professional engineering.
7. **Public Body** – Any legislative, executive or judicial body, agency, office, department, authority, post, commission, committee, institution, board, or political subdivision created by law to exercise some sovereign power or to perform some governmental duty, and empowered by law to undertake the activities described in this policy.
8. **Request for Proposals** – All documents, whether attached or incorporated by reference, utilized for soliciting proposals.
9. **Responsible Bidder** – A bidder that has the capability, in all respects, to perform fully the contract requirements and the moral and business integrity and reliability which will assure good faith performance, and who has been prequalified, if required.
10. **Responsive Bidder** – A bidder that has submitted a bid that conforms in all material respects to the Invitation to Bid.
11. **Services** – Any work performed by an independent bidder, except for construction, which does not consist primarily of acquisition of equipment or materials, or the rental of equipment, materials and supplies.

Approval Authority for Purchases

A Purchase Requisition for the purchase of supplies, equipment or services shall be created for amounts greater than \$4,000. Personnel in the requesting department shall create a purchase requisition as well as scan and attach supporting documentation in the Caselle

Software for approval by the Department Head and the Director of Finance. Upon approval, Accounts Payable will create a Purchase Order in Caselle which will be printed out and attached to the invoice for payment. When required, departments will e-mail the Purchase Order to the vendor. All Purchase Requisitions for an amount over the bidding threshold (*) must also be approved by the Township Manager. The Director of Finance will forward the Purchase Requisition to the Township Manager for approval and will notify the Department Head if approved. *The Director of Finance and Township Manager have full authority to question the quality, quantity, kind, and source of materials and services being requisitioned.*

(*) Effective January 1, 2012, under Pennsylvania ACT 90-2011, the bid threshold for advertising and bidding was changed from \$10,000 to \$18,500 and is subject to change every calendar year based on the Consumer Price Index for the period ending September 30th of each year. This amount will be rounded to the nearest \$100, and no annual increase will exceed 3%. As of January 1, 2020, the bid threshold is \$21,000.

Purchases that exceed \$4,000 but are less than the bidding threshold (currently \$21,000) shall be subject to the following provisions:

- A. Insofar as it is practical, no less than three (3) businesses shall be solicited to submit quotations for purchases over \$4,000.
- B. Awards shall be made to the business offering the lowest responsible quotation.
- C. The name of the businesses submitting the quotation, the date and the amount of each quotation shall be recorded and maintained as a public record by attaching to the respective invoice.
- D. All quotations solicited that are expected to exceed \$4,000 shall be submitted in writing by the businesses.
- E. All purchases under \$4,000 do not require pre-approval by the Township, as long as the item(s) was budgeted accordingly. All unbudgeted purchases must be approved by the Township to ensure the availability of funds.
- F. The purchase of goods or services shall not be artificially divided so as to constitute a small purchase.
 - Written quotations from at least three qualified and responsible contractors are required for all contracts and or purchases that exceed \$4,000 and less than \$21,000.
 - Purchases between \$10,900 and \$20,100 require the approval of a member of the Board of Supervisors. After the purchase requisition is approved. The Finance Department will forward the purchase information, via email, to the Board of Supervisors department liaison. After a Supervisor's approval, the Director of Finance will then approve.

- For all purchases that exceed \$1,000 but are less than \$4,000, it recommended that at least three verbal quotes are received in order to ensure that the Township is getting the best value.

Township employees are not to enter into procurement contracts, or in any way obligate Warrington Township for procurement indebtedness except as specifically authorized by this manual, by the Township Manager or by the Director of Finance.

FUND BALANCE

Fund balance is the net position of a governmental fund which means the excess of a fund's assets over its liabilities. The Township shall maintain a minimum year-end GF undesignated fund balance no less than 10 percent of that year's total GF operating expenditures. This will provide a minimum GF reserve for emergencies and contingencies and allow the Township to realize a certain level of investment earnings. Further, it is the goal of the Township to maintain a year-end GF undesignated fund balance within a minimum of 10 percent and a maximum of 15 percent of that year's total GF operating expenditures. Undesignated GF fund balance is defined as those financial resources available for spending and therefore not reserved for specific purposes such as encumbrances.

1. Fund Balance Planning: Each calendar year during the budget-building process, the GF fund balance reserve will be evaluated by the Board of Supervisors to determine if adequate levels of reserves are being maintained, based upon the Township's financial strength and economic conditions. The Township will retain flexibility to allocate available funds based on the current circumstances and needs of the Township. Financial analysis for the planning of the following year's year-end GF undesignated fund balance will be undertaken by the Township's Finance Director and presented periodically to the Board of Supervisors. At a minimum, such analysis shall be reported in advance of or within the publication of the annual GF Proposed Budget in November.
2. Fund Balance less than 10 Percent: If the year-end GF undesignated fund balance has fallen or is expected to fall below 10 percent, the Board of Supervisors shall adopt a plan to provide for a scheduled replenishment back to a minimum of 10 percent by the end of the next fiscal year. In the absence of such a Board plan, the Township Manager shall implement expenditure reduction measures to accomplish such replenishment.
3. Fund Balance less than 10 Percent Goal: If the year-end GF undesignated fund balance has fallen or is expected to fall below the minimum goal of 10 percent as outlined in this policy, the Township Manager will present a plan for consideration by the Board of Supervisors to implement actions that would restore the fund balance to at least the minimum 10 percent goal.
4. Fund Balance in excess of 15 Percent Goal: If the year-end GF undesignated fund balance has exceeded or is expected to exceed the maximum goal of 15 percent as outlined in this policy, the Board of Supervisors may direct the Township Manager to present a plan for consideration by the Board to implement actions that would reduce the fund balance to within the goal range of 10 percent to 15 percent.

Fund balance for enterprise funds is defined as the excess of a fund's current assets over its current liabilities. For the Township enterprise funds, the Water & Sewer Fund shall strive to maintain an annual minimum operating reserve or fund balance of 10 percent of operating expenditures in each of its enterprise funds. This minimum level is to establish a reasonable reserve for emergencies and contingencies.

Warrington Township classifies governmental fund balance as follows:

Non-spendable - includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints. Fund balance types of this category are prepaid expenses and inventories.

Restricted – includes fund balance amounts that can be spent only for specific purposes stipulated by external parties, through enabling legislation, or constitutional provisions. Fund balance types of this category include amounts for debt service, streetlights, fire protection, parks and recreation, capital reserve, liquid fuels, and bond funds.

Committed – includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the Warrington Board of Supervisors. Commitments may be changed or lifted only by the Warrington Board of Supervisors through the same formal action that imposed the constraint.

Designated Cash Carry Over – The designated cash carry over fund balance reserve is committed by the Warrington Township Board of Supervisors in the annual budget and any amendments thereto to provide funds for the differences, if any, between budgeted revenues and expenditures.

Assigned – includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted nor committed. Fund Balance may be assigned by the Township Manager and/or Director of Finance.

Unassigned – includes all amounts not contained in the other classifications. Unassigned amounts are technically available for any purpose. These are funds to ensure the maintenance of services to the public due to emergency or unplanned expenditures or unanticipated revenue shortfalls in accordance with the Township's stated fund balance policy.

GENERAL FUND – FUND BALANCE POLICY CALCULATION

	2020 Actual	2021 Adopted	2021 Projected	2022 Proposed
Beginning Balance	5.78	5.79	5.79	5.81
Revenues	14.47	15.21	15.58	16.29
Expenditures	14.46	15.21	15.56	16.29
Surplus/Deficit	0.01	0.00	0.02	0.00
Ending Fund Balance	5.79	5.79	5.81	5.81
Ending Fund Balance as a % of Annual Operating Expenditures	40%	38%	37%	36%

Funds Overview



Fund Listing

General Fund (01)

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

Utility Proceeds Fund (02)

The proceeds from the sale of the Water & Sewer Systems are set aside in this fund primarily for capital improvement projects.

Fire Fund (03)

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

American Rescue Plan Fund (04)

This fund was created in 2021 to track federal grant revenue awarded to local governments due to COVID-19. Eligible Capital Projects will be funded through this fund.

Tax Stabilization Fund (05)

This fund was established in 2019 to set aside revenue from the sale of the Water/Sewer systems to offset future Real Estate Tax increases should the Board of Supervisors elect to do so.

Capital Projects – 2016 Bond Issue/Loan (14)

2016 bank loan of \$6 million to fund capital projects. Revenue is from interest earnings. Projects funded are primarily for the new Police Station and renovations to the Township Building; storm drain rehabilitation; road resurfacing; and Swim Club rehabilitation. This Fund is slated to be closed out as of December 31, 2021.

2019 Bond Fund (15)

Proceeds from sale of bonds of \$10 million will be used to fund the costs of the new police station and other Capital Projects. This fund is slated to be closed out as of December 31, 2021.

Open Space Fund (16)

This fund is primarily for the acquisition and improvements to open space and parks, and for historic preservation. Funds are also used to increase the trail system throughout the Township.

Capital Improvements (19)

The source of revenue for this fund comes primarily from the Park and Recreation Fee and also “one-time” or unusually large spikes in revenue from General Fund categories. Expenses are for Capital Projects at Township Facilities or Parks and other Capital Projects.

Debt Service Fund (21)

Revenue for this fund is derived primarily from a Real Estate Tax levy on property owners. Expenditures are for the re-payment of debt incurred from the sale of bonds or for loans taken out to fund various Capital Projects. All expenditures are for the repayment of principal, interest expenses, or trustee fees.

Highway Aid – (Liquid Fuels) (35)

Revenue for this fund typically comes from two sources, the annual allocation from the Commonwealth of Pennsylvania and interest earnings. Due to the new Transportation Funding bill, the annual Liquid Fuels allocation is in the third year of four continuous years of annual increases. Expenses are primarily for snow removal and the paving of roads.

Internal Services (38)

This fund’s major source of revenue is an assessment made to various departments in the General Fund to fund the purchase of replacement vehicles and major equipment such as document management or a computer upgrade project. Other sources of revenue are from loan proceeds and revenue from the sale of surplus equipment. Expenditures are for the purchase or lease of vehicles, major equipment, or major computer upgrade projects.

Other Funds:

Police Pension Fund (60)

Revenue is derived from interest and dividends earnings; loss on investments; and employee contributions. Expenses are for payments to retirees as well as advisory and actuarial fees.

Non-Uniformed Pension Fund (65)

Revenue is from interest and dividends earnings; loss on Investments; and employee contributions. Expenses are for payments to retirees and actuarial services

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.

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
Utility Proceeds Fund (2)	Sale of Water & Sewer Systems	Capital Improvement Projects
Fire Fund (3)	Real Estate Taxes	Fire Services – Volunteer Fire Company
American Rescue Plan Fund (4)	Federal Government	Stormwater Management Projects, Projects reducing exposure to COVID 19
Tax Stabilization Fund (5)	Sale of Water & Sewer Systems	Reduce/eliminate future tax increases
Capital Projects Fund – 2016 Bonds (14)	Bond Issue – 2016	Repaving of Township Streets, Storm water Management
Capital Projects Fund -2019 Bonds (15)	Bond Issue - 2019	Capital Projects-New Police Station
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 Park & Recreation and 7a one-time revenue sources	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 Road Paving/Bond issue
Internal Service (38)	Departmental Capital Assessments	Purchase/Lease of Vehicles and Heavy Equipment Purchase/Lease of Technology Improvements
Pensions (60 & 65)	Members Contributions State Aid General Fund	Payments to Retirees

	GENERAL FUND	UTILITY PROCEEDS	FIRE	AMERICAN RESCUE PLAN	TAX STABILIZATION	OPEN SPACE	CAPITAL IMPROVEMENTS	DEBT SERVICE	HIGHWAY AID	INTERNAL SERVICE
DEPARTMENT										
Governing Body	X									
Township Managers Office	X									X
Finance	X		X							
Tax Collection	X		X					X		
Solicitor/Legal Services	X									
Human Resources	X									
General Gov't Administration	X	X							X	
Engineering Services	X									
Township Facilities	X			X						
Police Services	X									X
Emergency Services	X		X							X
Ambulance	X									
Codes & Inspection	X									X
Planning & Zoning	X									X
Solid Waste Collection	X									
Environmental Advisory Council	X									
Public Works	X					X			X	X
Winter Maintenance									X	
Traffic Signal									X	
Street Lighting									X	
Storm Sewers & Drains		X		X					X	
Road Maintenance									X	
Program Operations							X			
Park & Rec - Active	X					X	X			
Park & Rec - Passive	X					X	X			
Swim Club Operations	X					X	X			
Debt Service	X							X	X	
Insurances	X									
Pension Benefits	X									

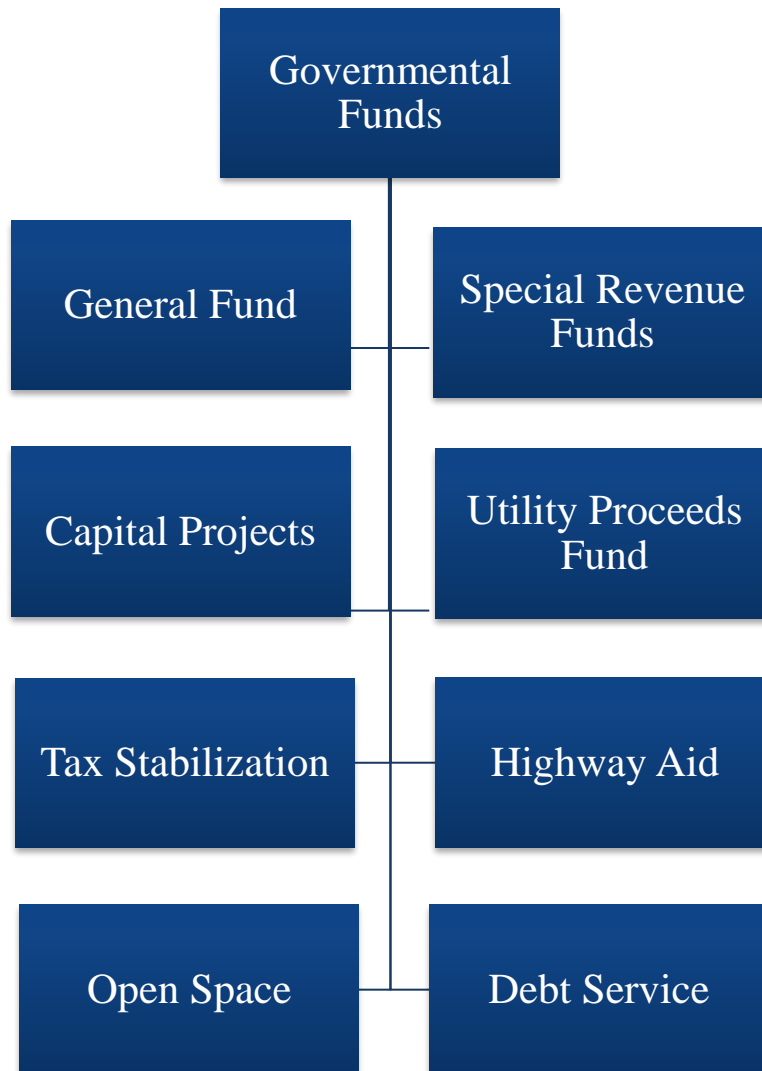
FUND STRUCTURE BY BUDGETARY BASIS

BUDGETARY BASIS

Budgetary Basis refers to the basis of accounting used to estimate financing sources and uses in the budget. There are three (3) primary bases for budgeting: Cash Basis, Modified Accrual Basis and Accrual Basis. The Township does not use the Cash Basis for any funds within the Budget.

Modified Accrual Basis of Budgeting

Modified Accrual Basis is the basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash except for material and/or available revenues, which should be accrued to reflect properly the taxes levied and revenue earned.



2022 Proposed Budget

Budget Summary



**GENERAL FUND (01)
REVENUE CATEGORIES
TRENDS AND ASSUMPTIONS**

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

REVENUES

Real Estate - This represents all real estate tax payments collected in the for the current year tax levy. The projected 2021 revenue is \$3,060,000. In 2022, it is assumed that the Township's real estate assessment tax revenue will increase 7.5% to \$3,291,000. This increase includes the reallocation of millage from the Debt Service Fund to the General Fund.

Real Estate - Transfer Tax - The 2021 estimate of \$1,200,000 is 31% more than the 2021 Budget. The Proposed 2022 Budget anticipates the same revenue at \$1,200,000.

Earned Income Tax – This tax is generated on the earnings of residents and is estimated to bring in \$5,440,000 in 2021, which is 3% or \$165,000 more than budgeted. For 2022, the proposed budget is \$5,535,000, which is 2% higher than projected for 2021.

Local Service Tax - This tax represents \$52 levied on any individual who works in the Township and earned more than \$12,000 annually. The proposed 2022 budget is \$497,000.

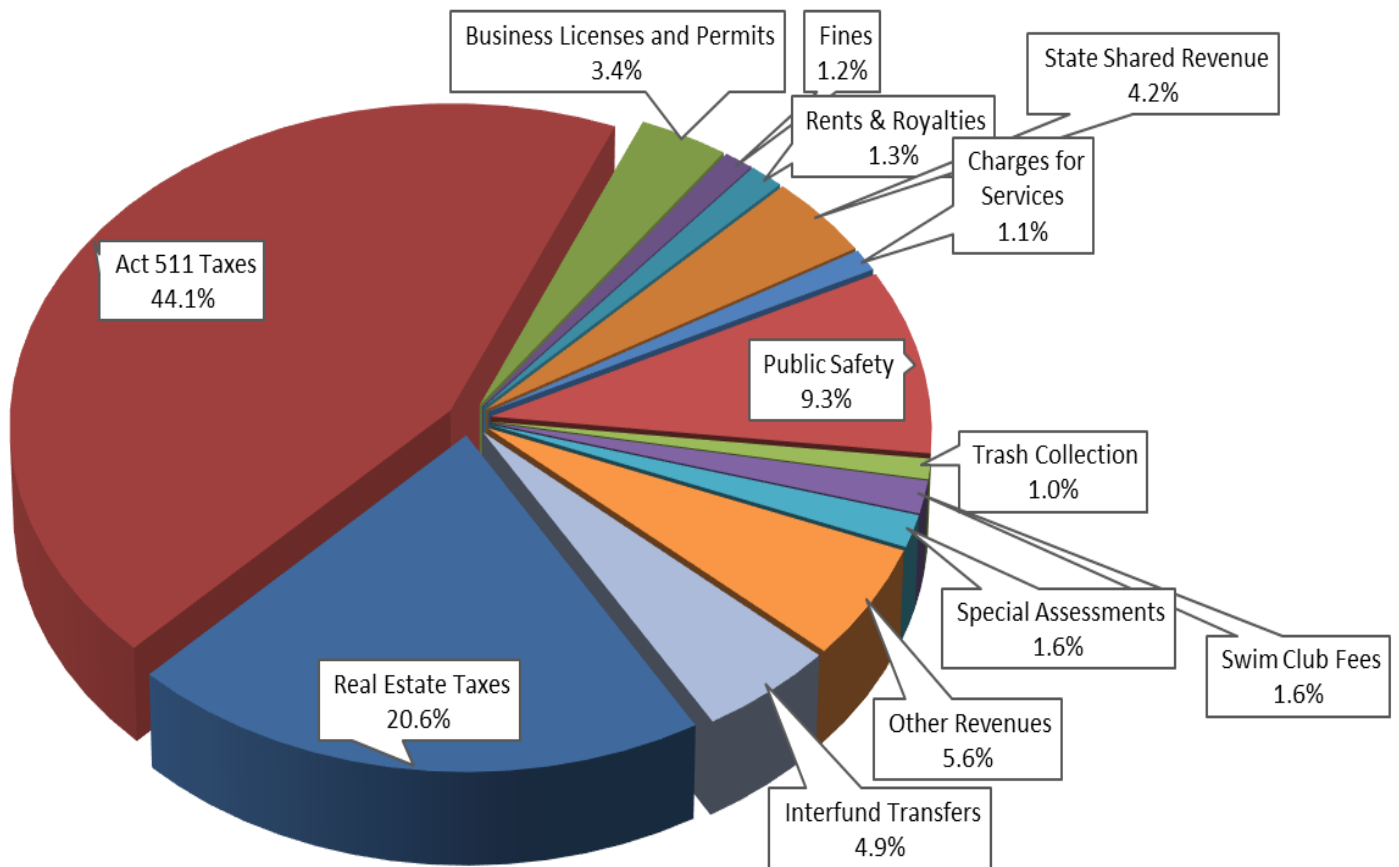
Licenses & Permits: This revenue generally increases moderately from year to year, as a result of the Township's fiscal policy requiring annual updates of fees. The 2021 estimate is \$555,200 or 3% lower than the 2021 Budget. The Proposed 2022 Budget is projected at \$ 559,200, marginally higher compared to the 2021 estimate. Cable Television fees did drop in 2021. It is uncertain how these numbers will look in the future.

Building and Electrical - This is revenue collected from licenses and/or permits for: soil erosion control; buildings; electrical; multiple dwellings; and contractors. The 2021 projected revenue is \$253,300 higher than 2021 Budget due to the increase in construction projects. The Proposed 2022 Budget is projected at \$1,518,000 which is a 10% increase compared the 2021 estimate. This increase reflects anticipated revenue from the Rental Inspection Program which will be implemented in 2022.

Recreation - The 2022 Proposed Budget is \$356,350, an increase of \$25,920 or 7% compared to the 2021 estimate. Parks and Recreation Assessment fees will remain the same in 2022 as they are estimated in 2021 at \$165,000.

2022 PROPOSED BUDGET

GENERAL FUND REVENUES



Warrington Township Budget | 2022

<i>Sources of Revenue</i>	2020 Actual	2021 Adopted	2021 Projected	2022 Proposed		2022 Proposed	% of Proposed Budget
Real Estate Taxes	2,984,750	3,281,958	3,060,000	3,290,857		3,290,857	20.2%
Act 511 Taxes	6,853,158	6,660,000	7,132,000	7,232,000		7,232,000	44.4%
Business Licenses and Permits	603,063	574,700	555,200	559,200		559,200	3.4%
Fines	177,767	219,250	177,850	189,250		189,250	1.2%
Interest	42,382	21,000	8,000	16,000		16,000	0.1%
Rents & Royalties	176,569	215,000	216,000	217,000		217,000	1.3%
State Capital & Operating Grants	25,342	89,000	74,081	75,000		75,000	0.5%
State Shared Revenue	693,865	687,750	641,719	680,450		680,450	4.2%
Local Government Grants	22,453	55,000	60,680	58,000		58,000	0.4%
Charges for Services	150,626	155,850	182,700	181,750		181,750	1.1%
Public Safety	1,328,063	1,118,000	1,371,300	1,518,000		1,518,000	9.3%
Highways & Streets	10,663	8,000	1,000	6,000		6,000	0.0%
Trash Collection	166,600	174,000	167,000	167,000		167,000	1.0%
Recreation Program Fees	29,798	89,750	55,500	88,750		88,750	0.5%
Swim Club Fees	186,459	221,100	275,230	267,600		267,600	1.6%
Special Assessments	204,111	180,000	223,333	265,000		265,000	1.6%
Other Revenues	199,678	263,250	176,345	677,250		677,250	4.2%
Interfund Transfers	618,000	1,200,000	1,200,000	800,000		800,000	4.9%
Total Revenues	14,473,347	15,213,608	15,577,938	16,289,107		16,289,107	100%

Warrington Township Budget | 2022

Warrington Township General Fund 2022 Proposed Budget					
Account Number	Account Description	2020 Actual	2021 Adopted	2021 Projected	2022 Proposed
	REVENUES				
	<u>Real Property Taxes</u>				
01-301-100	Real Estate Taxes - General Government	\$ 2,202,696	\$ 2,474,981	\$ 2,260,000	\$ 2,466,840
01-301-101	Real Estate Taxes - Park & Recreation	782,054	806,977	800,000	824,017
	<u>Total Real Property Taxes</u>	\$ 2,984,750	\$ 3,281,958	\$ 3,060,000	\$ 3,290,857
	<u>Act 511 Taxes</u>				
01-310-100	Real Estate Transfer Tax	\$ 1,076,059	\$ 915,000	\$ 1,200,000	\$ 1,200,000
01-310-200	Earned Income Tax	5,317,646	5,275,000	5,440,000	5,535,000
01-310-500	Local Services Tax	459,453	470,000	492,000	497,000
	<u>Total Act 511 Taxes</u>	\$ 6,853,158	\$ 6,660,000	\$ 7,132,000	\$ 7,232,000
	<u>Licenses & Permits</u>				
01-321-430	Towing & Pawn Licenses	\$ 600	\$ 200	\$ 200	\$ 200
01-321-640	Contractor Licenses	45,570	45,000	47,000	47,000
01-321-800	Cable Television Fees	549,321	522,000	500,000	504,000
01-321-820	Street Opening Permits	7,572	7,500	8,000	8,000
	<u>Total Licenses & Permits</u>	\$ 603,063	\$ 574,700	\$ 555,200	\$ 559,200
	<u>Fines</u>				
01-331-100	District Court Fines	\$ 34,298	\$ 55,000	\$ 38,000	\$ 40,000
01-331-102	Non Traffic Violation	-	250	250	250
01-331-105	County Fines	132,610	150,000	130,000	138,000
01-331-110	State Police Fines	10,734	11,500	9,500	10,500
01-331-120	Local Ordinance Fines	125	2,500	100	500
	<u>Total Fines</u>	\$ 177,767	\$ 219,250	\$ 177,850	\$ 189,250
	<u>Interest Earnings</u>				
01-341-100	Interest Earnings	\$ 42,382	\$ 21,000	\$ 8,000	\$ 16,000
	<u>Total Interest Earnings</u>	\$ 42,382	\$ 21,000	\$ 8,000	\$ 16,000
	<u>Rents & Royalties</u>				
01-342-200	Building Rentals	\$ 105,221	\$ 125,000	\$ 126,000	\$ 127,000
01-342-300	Rental Income	71,348	90,000	90,000	90,000
	<u>Total Rents & Royalties</u>	\$ 176,569	\$ 215,000	\$ 216,000	\$ 217,000
	<u>State Capital & Operating Grants</u>				
01-354-020	Public Safety Grants	25,342	-	-	-
01-354-150	Recycling Grant	-	89,000	74,081	75,000
	<u>Total State Capital & Operating Grants</u>	\$ 25,342	\$ 89,000	\$ 74,081	\$ 75,000

Warrington Township Budget | 2022

Warrington Township General Fund 2022 Proposed Budget					
Account Number	Account Description	2020 Actual	2021 Adopted	2021 Projected	2022 Proposed
<u>State Shared Revenue</u>					
01-355-010	Public Utility Realty Taxes	\$ 11,489	\$ 11,000	\$ 12,364	\$ 12,000
01-355-040	Alcoholic Beverage Licenses	6,450	6,750	6,450	6,450
01-355-120	State Aid Pension Contribution	521,926	520,000	446,147	500,000
01-355-300	Fire Relief Fund	154,000	150,000	164,347	162,000
01-355-550	FCEMS Grant	-	-	12,411	-
	<u>Total State Shared Revenue</u>	\$ 693,865	\$ 687,750	\$ 641,719	\$ 680,450
<u>Local Government Grants</u>					
01-357-510	Highway/Training Grants	\$ 10,862	\$ 10,000	\$ 10,000	\$ 10,000
01-357-520	County-DUI Check Points	17,289	22,000	13,380	18,000
01-357-530	Miscellaneous Grants	(8,614)	13,000	10,400	10,000
01-357-550	EAC Grants	2,916	10,000	26,900	20,000
	<u>Total Local Government Grants</u>	\$ 22,453	\$ 55,000	\$ 60,680	\$ 58,000
<u>Charges for Services</u>					
01-361-100	Escrow Administration	\$ 52,073	\$ 53,000	\$ 46,000	\$ 53,000
01-361-110	Police Reports	8,455	9,000	8,000	8,000
01-361-200	Special Police Services	62,369	48,000	86,000	80,000
01-361-300	Conditional Use Fee	1,700	1,700	2,000	2,500
01-361-310	Land Development Fees	275	25,000	20,000	20,000
01-361-340	Zoning Hearing Board Fees	25,600	18,000	20,000	17,000
01-361-400	Professional Services Fees	100	1,000	300	1,000
01-361-500	Sale of Publications	-	-	-	-
01-361-530	Open Records Requests Fees	54	150	400	250
	<u>Total Charges for Services</u>	\$ 150,626	\$ 155,850	\$ 182,700	\$ 181,750
<u>Public Safety</u>					
01-362-200	Fire Safety Inspection Fees	\$ 25,982	\$ 37,000	\$ 27,000	\$ 30,000
01-362-201	Rental Inspection Permits	-	-	-	155,000
01-362-330	Zoning Permits	44,855	32,000	57,000	50,000
01-362-410	Building Permits	841,428	700,000	875,000	875,000
01-362-420	Electrical Permits	81,132	65,000	78,000	78,000
01-362-430	Plumbing Permits	64,155	60,000	67,000	65,000
01-362-431	Mechanical Permits	114,366	80,000	107,000	107,000
01-362-432	Sprinkler Permits	40,675	40,000	46,000	45,000
01-362-433	Fire Alarms	8,600	6,000	8,000	8,000
01-362-450	Occupancy Permits	93,045	90,000	92,000	90,000
01-362-460	Sign Permits	6,172	6,000	7,000	7,000
01-362-470	State Permits	1,183	2,000	1,300	2,000
01-362-490	Utility Service Permit	6,470	-	6,000	6,000
01-362-810	Miscellaneous Permits	-	-	-	-
	<u>Total Public Safety</u>	\$ 1,328,063	\$ 1,118,000	\$ 1,371,300	\$ 1,518,000

Warrington Township Budget | 2022

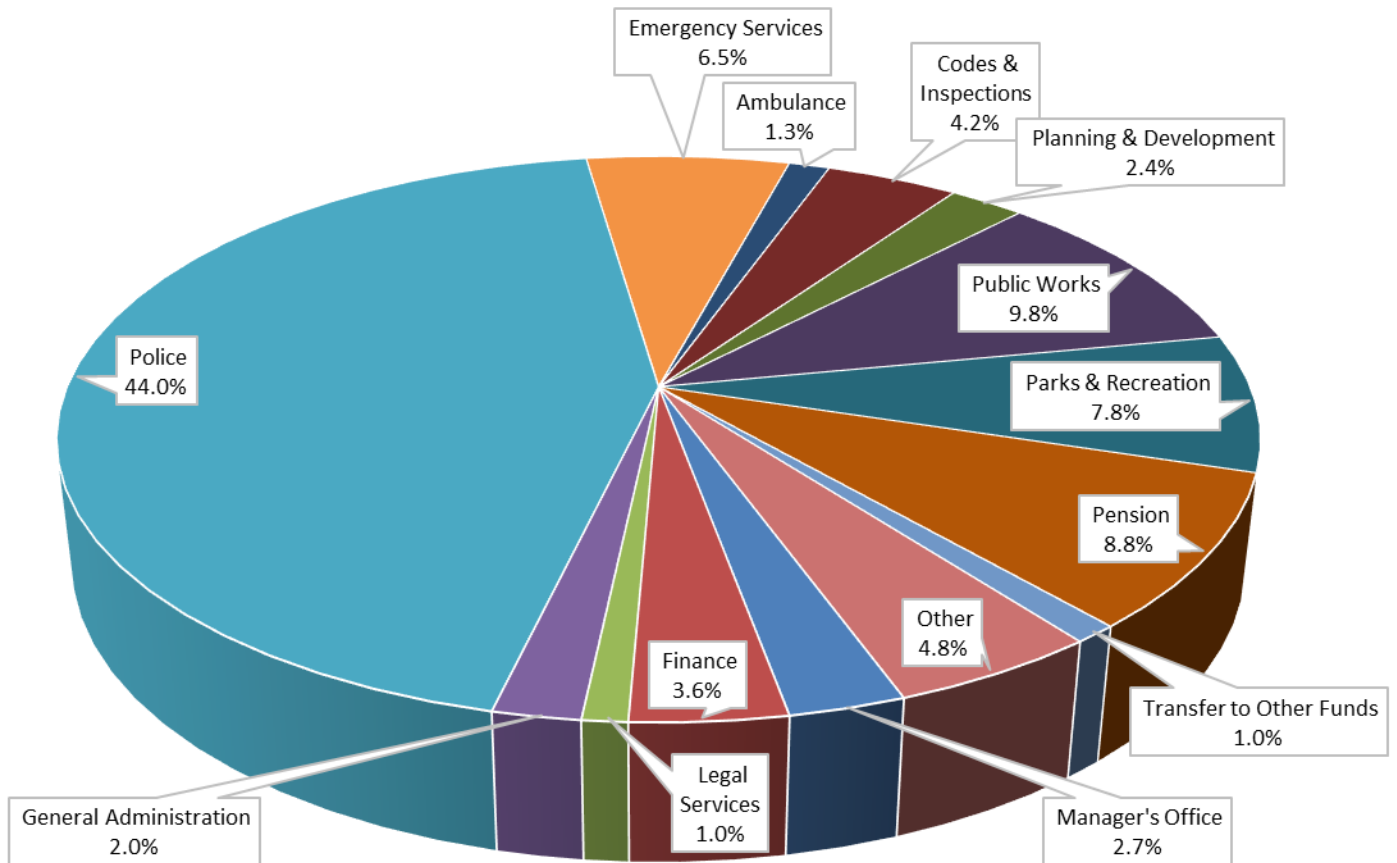
Warrington Township General Fund 2022 Proposed Budget					
Account Number	Account Description	2020 Actual	2021 Adopted	2021 Projected	2022 Proposed
	<u>Highway & Streets</u>				
01-363-600	Sale Of Materials	\$ 10,663	\$ 8,000	\$ 1,000	\$ 6,000
	<u>Total Highway & Streets</u>	\$ 10,663	\$ 8,000	\$ 1,000	\$ 6,000
	<u>Trash Collection</u>				
01-364-350	Trash Collection - Willow Knoll	\$ 166,600	\$ 174,000	\$ 167,000	\$ 167,000
	<u>Total Trash Collection</u>	\$ 166,600	\$ 174,000	\$ 167,000	\$ 167,000
	<u>Recreation Program Fees</u>				
01-367-901	Recreation - Discount Tickets	\$ 4,270	\$ 4,500	\$ -	\$ 4,500
01-367-904	Recreation - Equestrian Rental	6,893	-	6,000	6,000
01-367-907	Recreation - Program Fees	2,134	10,000	6,500	8,000
01-367-908	Recreation - Park Rental Fees	5,831	9,000	4,000	9,000
01-367-909	Recreation - B/L With Santa	1	750	-	750
01-367-913	Recreation - Volunteer Appreciation	50	1,500	1,500	1,500
01-367-914	Recreation - Warrington Day	2,500	40,000	21,000	38,000
01-367-915	Recreation - Discount Movie Tickets	1,034	7,500	500	5,000
01-367-916	Recreation - Roster Fee	7,085	16,500	16,000	16,000
	<u>Total Recreation Program Fees</u>	\$ 29,798	\$ 89,750	\$ 55,500	\$ 88,750
	<u>Swim Club Fees</u>				
01-367-950	Swim Club - Membership Fees	\$ 110,681	\$ 125,000	\$ 163,340	\$ 160,000
01-367-951	Swim Club - Daily Fees	68,924	60,000	89,250	80,000
01-367-953	Swim Club - Replace ID's IDS	69	100	20	100
01-367-954	Swim Club - Concession Stand Rent	1,000	2,000	2,000	2,000
01-367-955	Swim Club - Facility Rentals	3,125	10,000	4,700	8,000
01-367-956	Swim Club - Swim Team Fees	-	3,000	2,950	3,000
01-367-957	Swim Club - Lesson Fees	2,660	19,000	11,480	12,000
01-367-958	Swim Club - Snack Bar Games	-	1,000	1,490	1,500
01-367-959	Swim Club -Sponsorship Revenue	-	1,000	-	1,000
	<u>Total Swim Club Fees</u>	\$ 186,459	\$ 221,100	\$ 275,230	\$ 267,600
	<u>Special Assessments</u>				
01-383-700	Park & Rec Assessments	145,778	180,000	165,000	165,000
01-383-720	Regal Cinema Impact Fees	58,333	-	58,333	100,000
	<u>Total Special Assessments</u>	\$ 204,111	\$ 180,000	\$ 223,333	\$ 265,000
	<u>Contributions and Donations</u>				
01-387-100	Miscellaneous Donations	\$ 5,255	\$ 1,000	\$ 1,500	\$ 2,000
01-387-200	Donations - Emergency Services	1,000	1,000	1,000	1,000
01-387-250	Police Donations	-	-	-	-
01-387-376	Veteran Donations	-	250	-	250
01-387-600	EAC Donations	1,105	1,000	815	1,000
	<u>Total Contributions and Donations</u>	\$ 7,360	\$ 3,250	\$ 3,315	\$ 4,250

Warrington Township Budget | 2022

Warrington Township General Fund 2022 Proposed Budget					
Account Number	Account Description	2020 Actual	2021 Adopted	2021 Projected	2022 Proposed
	<u>Miscellaneous & Reimbursements</u>				
01-389-100	Miscellaneous Revenues	\$ (73,456)	\$ 10,000	\$ 14,000	\$ 15,000
01-389-120	Rebates & Refunds	776	-	1,200	1,000
01-389-150	Insurance Reimbursements	65,415	30,000	10,000	20,000
01-389-160	Health Insurance Reimbursements				500,000
01-389-175	Disability/Workers Comp Reimbursement.	199,576	215,000	140,000	135,000
01-389-300	Fire Capital Revenue	-	-	-	-
	<u>Total Miscellaneous & Reimbursements</u>	\$ 192,311	\$ 255,000	\$ 165,200	\$ 671,000
	<u>Interfund Transfers</u>				
01-392-002	Transfer from Utilities Proceeds Fund	618,000	400,000	1,200,000	400,000
01-392-005	Transfer from Tax Stabilization Fund				400,000
01-392-008	Transfer from Water & Sewer	\$ -	\$ 800,000	\$ -	\$ -
01-392-017	Transfer from 2014 Cap Proj	-	-	-	-
01-392-035	Transfer from Liquid Fuels	-	-	-	-
	<u>Total Interfund Transfers</u>	\$ 618,000	\$ 1,200,000	\$ 1,200,000	\$ 800,000
	<u>Refunds from Prior Year Expenditures</u>				
01-395-100	Prior Year Refunds	\$ 7	\$ 5,000	\$ 7,830	\$ 2,000
	<u>Total Refunds from Prior Year Expend.</u>	\$ 7	\$ 5,000	\$ 7,830	\$ 2,000
	TOTAL REVENUES	\$ 14,473,347	\$ 15,213,608	\$ 15,577,938	\$ 16,289,107

2022 PROPOSED BUDGET

GENERAL FUND Expenditures



Budget Changes:

The 2022 Expenditure Budget increased by \$1,075,561 (7%) in comparison with the 2021 Budget.

<i>Expenditures</i>	2020 Actual	2021 Adopted	2021 Projected	2022 Proposed	% of Proposed Budget
Governing Body	35,301	43,561	37,511	44,053	0.3%
Manager's Office	383,243	379,510	388,276	428,310	2.6%
Finance	471,360	499,197	500,956	590,837	3.6%
Tax Collection	38,869	40,930	36,258	43,321	0.3%
Legal Services	160,741	168,000	205,000	167,000	1.0%
Human Resources	127,207	147,218	136,411	148,074	0.9%
General Administration	339,274	321,479	316,850	324,135	2.0%
Engineering	134,064	120,000	140,000	135,000	0.8%
Facilities	90,253	97,500	98,500	90,500	0.6%
Police	6,153,798	6,686,030	6,777,784	7,090,540	43.5%
Emergency Services	962,531	980,273	956,206	1,041,128	6.4%
Ambulance	190,919	217,000	214,800	210,150	1.3%
Codes & Inspections	570,857	531,366	606,205	669,418	4.1%
Planning & Development	334,354	321,798	364,505	366,318	2.2%
Solid Waste	150,279	156,870	157,270	160,270	1.0%
Environmental Adv. Council	22,631	13,136	21,137	13,215	0.1%
Public Works	1,505,345	1,517,633	1,455,183	1,549,943	9.5%
Parks & Recreation	844,807	1,140,843	1,117,809	1,261,148	7.7%
Pension	1,208,430	1,366,462	1,208,430	1,417,208	8.7%
Transfer to Other Funds	442,278	180,000	434,945	235,000	1.4%
Other	294,489	284,681	382,991	303,481	1.9%
Total Expenditures	14,461,030	15,213,487	15,557,029	16,289,048	100%

Change in Fund Balance

	2020 Actual	2021 Adopted	2021 Projected	2022 Proposed
Beginning Balance	\$ 5,780,896	\$ 5,793,213	\$ 5,793,213	\$ 5,942,907
Revenues	\$ 14,473,347	\$ 15,213,608	\$ 15,577,938	\$ 16,289,107
Expenditures	\$ 14,461,030	\$ 15,213,487	\$ 15,557,029	\$ 16,289,048
Surplus/Deficit	\$ 12,317	\$ 121	\$ 20,909	\$ 59
Ending Fund Balance	\$ 5,793,213	\$ 5,793,335	\$ 5,793,213	\$ 5,814,240

2021 Projections

For 2021, we are projecting revenue at approximately \$15.5 million and expenditures at approximately \$15.5 million. There is an anticipated \$21,000 surplus creating an increase in the Fund Balance. The Government Finance Officers Association (GFOA) recommends retaining at least 15% of current year expenditures as the minimum level of reserves. The 2021 ending Fund Balance is projected to be \$5.8 million, or 37% Fund Balance (percent of 2021 expenditures).

2022 Proposed Spending Plan

For 2022, the Township continues to have a fiscally conservative balanced budget. Proposed revenue is \$16.3 million as compared to \$16.3 million expenditures, with a slight surplus of \$ 59. The fund balance will be \$5.8 million or 35% of expenditures.

Warrington Township Budget | 2022

Warrington Township 5 Year Forecast - General Fund

Revenue

Major Categories	Actual 2020	Projected 2021	Proposed 2022	2023	2024	2025	2026
Real Estate Tax	2,984,750	3,060,000	3,290,857	3,540,274	3,611,079	3,647,190	3,683,662
Real Estate Transfer Tax	1,076,059	1,200,000	1,200,000	1,236,000	1,285,440	1,349,712	1,417,198
Earned Income Tax	5,317,646	5,440,000	5,535,000	5,756,400	5,986,656	6,196,189	6,382,075
Local Services Tax	459,453	492,000	497,000	506,940	517,079	527,420	537,969
Business Licensing (including Cable franchise fee)	603,063	555,200	559,200	559,200	559,200	548,016	537,056
Fines	177,767	177,850	189,250	193,035	196,896	200,834	204,850
Interest Earnings	42,382	8,000	16,000	16,160	16,322	16,485	16,650
Rents & Cell Tower Fees	176,569	216,000	217,000	217,000	217,000	217,000	217,000
Federal Grants (SAFER/FEMA)	-	-	-	-	-	-	-
State Grants and State Shared Revenue (Pension Aid/Fireman's Relief/Recycling Grants)	719,207	715,800	755,450	770,559	785,970	801,690	817,723
Local Grants	22,453	60,680	58,000	50,000	50,000	50,000	50,000
Charges for Services (/escrow admin/land dev/ZHB/police services)	150,626	182,700	181,750	181,750	181,750	181,750	181,750
Public Safety (permits)	1,328,063	1,371,300	1,518,000	1,518,000	1,487,640	1,457,887	1,428,729
Sale of Materials	10,663	1,000	6,000	6,000	6,000	6,000	6,000
Trash (Willow Knoll)	166,600	167,000	167,000	172,010	177,170	182,485	187,960
Recreation fees	216,257	330,730	356,350	363,477	370,747	378,161	385,725
Park & Rec Assessment fee	145,778	165,000	165,000	165,000	165,000	156,750	148,913
Regal Cinema Impact fee	58,333	58,333	100,000	100,000	100,000	100,000	100,000
Contributions and Donations	7,360	3,315	4,250	5,000	5,000	5,000	5,000
Other/Miscellaneous	192,311	165,200	671,000	174,420	177,908	181,467	185,096
Transfers From Other Funds	618,000	1,300,000	800,000	1,100,000	700,000	250,000	200,000
Total Revenue	14,473,340	15,670,108	16,287,107	16,631,225	16,596,857	16,454,036	16,693,354

Expenditures

Major Categories	Actual 2020	Projected 2021	Proposed 2022	2023	2024	2025	2026
Salaries/Overtime	6,692,781	7,438,748	8,013,495	8,253,900	8,501,517	8,756,563	9,019,259
Fringe Benefits	2,610,365	2,737,514	2,925,738	3,033,990	3,146,248	3,262,659	3,383,378
Utilities	195,738	208,800	204,800	210,944	217,272	223,790	230,504
Materials & Services/Insurance	3,157,438	3,364,245	3,330,807	3,397,423	3,465,371	3,534,679	3,605,372
Transfers to other funds	442,278	434,945	235,000	165,000	165,000	156,750	148,913
Firemen's Relief	154,000	164,347	162,000	165,240	168,545	171,916	175,354
Pensions	1,208,430	1,208,430	1,417,208	1,302,000	1,060,000	1,100,000	1,100,000
Total Expenditures	14,461,030	15,557,029	16,289,048	16,528,497	16,723,954	17,206,357	17,662,780

Beginning Fund Balance	5,780,896	5,793,213	5,814,182	5,814,240	5,916,967	5,789,871	5,037,550
Addition/subtraction to Fund Balance	12,317	20,909	59	102,727	(127,097)	(752,321)	(969,426)
New Fund Balance	5,793,213	5,942,907	5,814,240	5,916,967	5,789,871	5,037,550	4,068,124

Fund Balance Policy = 15% of Expenditures	2,169,155	2,333,554	2,443,357	2,479,275	2,508,593	2,580,954	2,649,417
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Long Range Financial Plan

- No increase in Real Estate Taxes in 2022. Homestead Rebate continues to be offered: 2% growth in taxable assessed valuation for increased assessments
- Transfer Tax is projected to increase 2% annually
- Earned Income Tax is projected to increase 3% annually
- Franchise fees may decrease as online video reduces cable TV revenue. New franchise agreements may offset an anticipated reduction in cable subscribers. Projecting flat
- Fines and Penalties assumes a 2% increase
- Interest Earnings is projecting to increase 1%
- Rent and Cell Towers leases have been reduced with the sale of the Water & Sewer systems. Rents projected as flat
- State and Local grants are assumed to remain constant over the five years
- Public Safety permits revenue expected flat until 2023, then 2% decrease after building subsidies
- Transfers from the Utility Proceeds fund, Tax Stabilization Fund, and Health Insurance Reimbursements will assist in covering funding gap in 2022. A decrease in use of these funds each year following 2022 in conjunction with tax base growth and incremental real estate tax increases projected to eventually close this gap
- Benefits are projected at 3% increase for health and 3% increase for Workers Comp and others.
- Pension is projected to increase through 2022 and then decrease through 2026 based upon Actuarial Assumptions

2022 OPERATING BUDGETS



OPERATING BUDGETS

The purpose of the Department Budget presentation section is to provide information of each Department and how it fits into the organization and community.

Mission

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

Responsibilities

A listing of the main responsibilities of each Department is shown to present the types of duties, activities and tasks undertaken. One of the most important aspects of the Budget is the presentation of Department goals. These goals highlight key policy/activity priorities for the upcoming year.

Goals

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

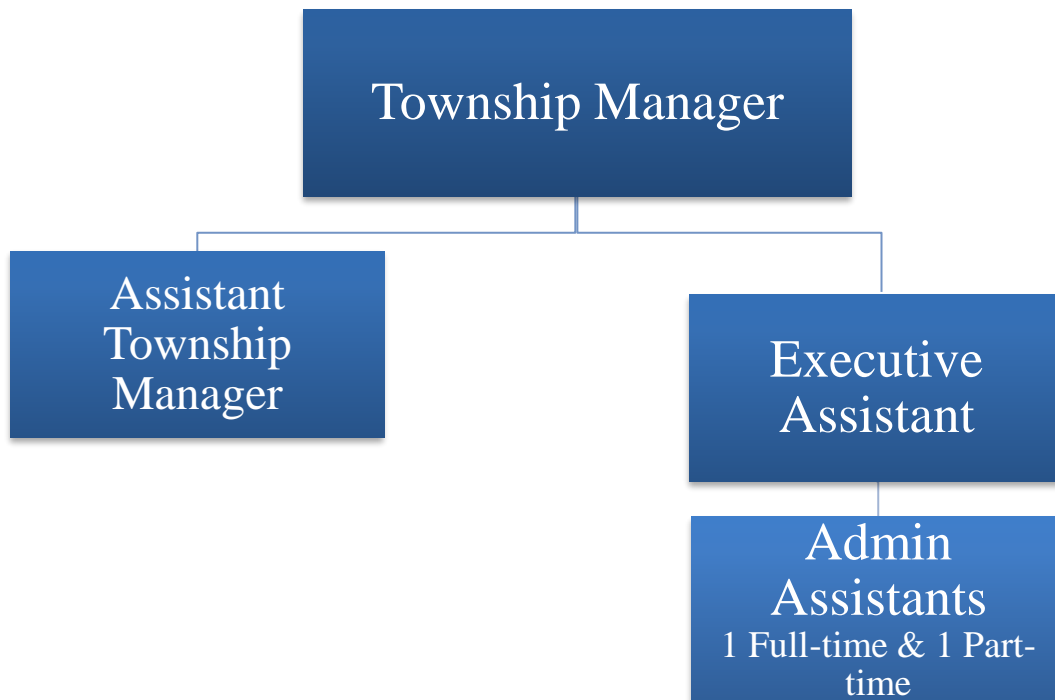
2021 Accomplishments

Highlights the past year accomplishments are presented.

Personnel Information - Organization Chart

A departmental organization chart is included to show the allocation of positions among the various functions performed.

Township Manager's Office



**Administrative Offices
852 Easton Rd.
Warrington, PA 18976
215-343-9350
Fax 215-343-5944
Mon.-Fri. 8:30-4:30**

<http://www.warringtontownship.org/departments/administration/>

DEPARTMENT:

Township Manager's Office

MISSION

Manage the affairs of the Township in an efficient and effective manner, consistent with the policies of the Board of Supervisors. Oversee all operating departments.

RESPONSIBILITIES

- Serving as policy advisor to the Board of Supervisors, communicating management's professional recommendations on issues.
- Maintaining an organization that guarantees day-to-day recognition of and response to the needs of the community.
- Ensuring that all citizens are provided sensitive, responsive service in a cost-effective manner.
- Leading and supervising all departments and reporting necessary information to the Board and the public.
- Serving as liaison with other agencies and governmental units.
- Maintaining and enhancing a positive relationship between the Township and its employees.
- Conducting labor/ management relations meetings and labor union negotiations.
- Nurturing the development of leadership skills and targeting training needs in a broad cross-section of employees so as to promote the Township's Mission, Vision and Values.
- Reviewing Township policies and operating procedures, updating existing ones when appropriate, and developing new policies and procedures when necessary in order to improve overall management capability.
- Directing the preparation of the annual Township Budget and Capital Improvement Program, and monitoring both throughout the year.
- Monitoring and controlling Township legal and engineering costs.
- Providing leadership to appropriately address the many land use and planning issues identified by the Township
- Facilitating the environmental initiatives of the Board of Supervisors and Environmental Advisory Council.
- Work with the Public Works Department to conduct a review of each project within the five-year Capital Improvement Program.

2022 GOALS

- Continue to improve communications to residents (and other interested parties) through social media, website, press releases, E-Link, Public Service Announcement videos, and more.
- See to completion the construction and grand opening of DocterAdams® Community Park
- Hire and train a new Finance Director
- Continue to seek grants for all eligible capital projects
- Oversee Façade improvement to Township Building Project
- Continue working on the projects and priorities in the Parks, Recreation, and Open Space Plan
- Continue to implement the phases for construction and operation of Lions Pride Park

2021 ACCOMPLISHMENTS

- **Police Accreditation** – The Police Department received PLEAC (Pennsylvania Law Enforcement Accreditation Commission)
- **Lions Pride Park Award** – Lions Pride Park was one of two parks across the state to win “**2021 Great Places in PA – Great Public Spaces Category**” by the Pennsylvania chapter of the American Planning Association
- **Improved Media Content** – The township added many Public Service Announcements and other videos to keep the public better informed
- **Covid-19 management** – The township developed and managed policies and procedures to maintain public and employee safety while keeping the office open and functioning and maintaining the same high level of services that our resident’s expect and deserve.
- **E-Link** – The electronic version of the township’s newsletter has been improved since its inception last year
- **Township Building – former Police Department** – completed interior renovations to Township Building including:
 - Construction of conference and meeting rooms
 - Improved traffic flow between original administration area and the former police department
 - Added two resident meeting rooms/plan review rooms
 - New furniture for the Shirley Yannich Public Meeting Room
 - New carpeting and painting throughout

The majority of work was completed by the Public Works Department saving significant taxpayer money

Warrington Township Budget | 2022

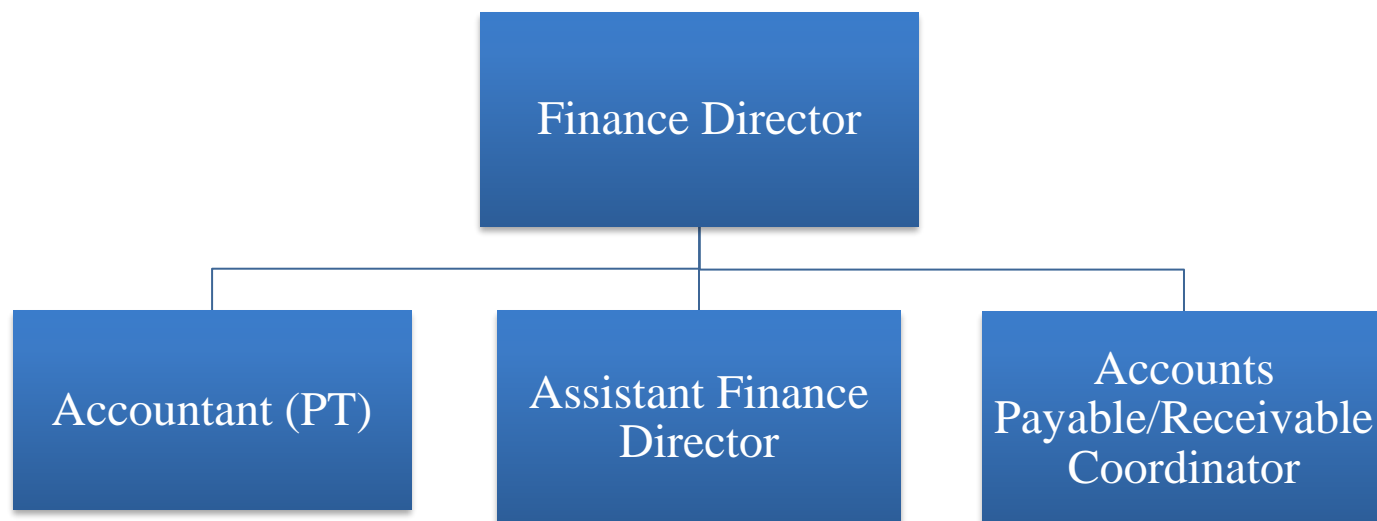
Warrington Township General Fund 2022 Proposed Budget

Account Number	Account Description	2020 Actual	2021 Adopted	2021 Projected	2022 Proposed
<u>Township Manager's Office</u>					
01-401-110	Salary & Wages	\$ 268,565	\$ 270,813	\$ 282,188	\$ 315,241
01-401-112	Salary & Wages - Staff	2,985	-	-	-
01-401-196	Group Benefits	98,459	92,765	87,588	75,954
01-401-197	Pension 401 ER Match	-	0	0	5,274
01-401-198	457 ER Match	-	0	0	12,841
01-401-210	Office Supplies	362	500	200	400
01-401-231	Motor Fuel	1,833	1,600	2,700	2,700
01-401-261	Minor Equipment	286	600	3,500	2,000
01-401-310	Professional Services	2,056	1,782	1,000	1,000
01-401-321	Telephone	1,240	950	800	800
01-401-342	Printing	-	200	-	200
01-401-374	Maint & Repair - Mach & Equip	42	100	-	100
01-401-375	Vehicle Maintenance	1,333	500	500	800
01-401-420	Dues & Subscriptions	2,145	2,400	4,300	4,500
01-401-460	Seminars, Conferences & Meetings	187	2,300	500	1,500
01-401-900	Capital Assessment	3,750	5,000	5,000	5,000
<u>Total Township Manager's Office</u>		\$ 383,243	\$ 379,510	\$ 388,276	\$ 428,310

AUTHORIZED POSITIONS

Service Area	2018	2019	2020	2021	2022
Township Manger					
Township Manager	1.00	1.00	1.00	1.00	1.00
Assistant Township Manager	0.00	0.00	0.75	0.75	0.75
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Assistant to the Township Manager	0.00	0.00	0.25	0.00	0.00
Administrative Support*	0.00	0.00	0.50	0.50	1.50
Total	2.00	2.00	3.50	3.50	4.25
*Administrative Assistant position (f-t) moved from Administration Department					

Finance Department



Administrative Offices
852 Easton Rd.
Warrington, PA 18976
215-343-9350
Fax 215-343-5944
Mon.-Fri. 8:30-4:30

<http://www.warringtontownship.org/departments/administration/>

DEPARTMENT: FINANCE

MISSION

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

RESPONSIBILITIES

- Maintaining the general ledger, subsidiary ledgers and all other financial records of the Township.
- Overseeing cash management, debt management and investment of Township funds.
- Processing and payment of all bills.
- Developing the annual Operating Budget.
- Monitoring revenue and expenditures throughout the year and preparing quarterly financial reports.
- Monitoring the collection of Earned Income and Local Service Taxes.
- Preparing and administering payroll.
- Maintaining and reviewing internal, financial and payroll controls.
- Billing and collecting receipts and maximizing the collection of delinquent taxes
- Manage Escrow Account billing and receivable.
- Serving as liaison to the Trustees for the Municipal Police Pension Plan and Township Employee's Pension Plan.
- Preparing various reports for submission to the State and Federal governments as required by law, or in order to receive grant funds.
- Managing the Township's cash and investments according to investment policies, emphasizing safety of principal, liquidity and yield, while preserving invested principal and achieving average yield on investments at or above the three-month Treasury bill rate.
- Procuring quotations and/ or proposals on all applicable purchases through solicitation or advertising.
- Purchasing, or contracting to purchase, all Township supplies, materials, services and equipment in a timely manner at competitive prices.
- Preparing contract documents and monitoring contract compliance with all purchasing terms.
- Overseeing a comprehensive risk management, insurance and safety programs.

2022 GOALS

The following goals support the Township's Financial Sustainability Initiatives:

- Achieve the Government Finance Officers Associations' "Distinguished Budget Presentation Award for the 2022 budget
- Prepare Quarterly Financial Reports for the Board of Supervisors and Department Heads
- Begin compiling data and reports to create a Comprehensive Annual Financial Report (CAFR) to submit to GFOA in application for the Certificate of Achievement for Excellence in Financial Reporting award.
- Research and evaluate utilizing Automated Clearinghouse transactions (ACHs) for making vendor payments.
- Update the Township's financial policies.
- Review and revise, as necessary, escrow management procedures.
- Develop long range forecasting and planning module for Township finances.

2021 ACCOMPLISHMENTS

- **New Payroll Service**- Implemented new payroll service
- **Accounts Payable/Receivable** – hired and trained a new Accounts Payable/Receivable Coordinator
- **Document Management** – began utilizing new document management software for Accounts payable invoices and escrow billings

Warrington Township Budget | 2022

Warrington Township General Fund 2022 Proposed Budget

Account Number	Account Description	2020 Actual	2021 Adopted	2021 Projected	2022 Proposed
<u>Finance</u>					
01-402-110	Salary & Wages - FT	\$ 196,292	\$ 231,185	\$ 219,185	\$ 284,770
01-402-112	Salary & Wages - PT	-	-	-	-
01-402-180	Overtime	85	-	75	500
01-402-196	Group Benefits	119,462	137,012	131,316	140,792
01-402-197	Pension 401 ER Match	-	-	-	4,060
01-402-198	457 ER Match	-	-	-	5,160
01-402-210	Office Supplies	1,666	1,200	1,000	1,000
01-402-215	Postage	1,716	2,000	1,800	1,900
01-402-261	Minor Equipment	1,392	1,500	1,500	1,200
01-402-310	Professional Services	93,707	72,000	92,000	92,000
01-402-311	Audit & Accounting Services	34,695	30,000	33,300	35,000
01-402-319	Other Services & Fees	972	1,500	1,250	1,600
01-402-321	Telephone	1,858	1,400	1,200	1,550
01-402-341	Advertising	325	250	350	250
01-402-342	Printing	935	400	150	400
01-402-420	Dues & Subscriptions	907	650	900	1,155
01-402-430	Real Estate Taxes	17,190	17,600	16,550	17,000
01-402-460	Seminars, Conferences & Meetings	158	2,500	380	2,500
<u>Total Finance</u>		\$ 471,360	\$ 499,197	\$ 500,956	\$ 590,837

AUTHORIZED POSITIONS

Service Area	2018	2019	2020	2021	2022
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Finance					
Director of Finance	1.00	1.00	1.00	1.00	1.00
Assistant Director	0.50	0.50	1.00	1.00	1.00
Staff Accountant	0.50	1.00	-	-	0.25
Accounts Payable Coordinator	1.00	1.00	1.00	1.00	1.00
Total	3.00	3.50	3.00	3.00	3.25

Human Resources Department

Human Resources Director

**Administrative Offices
852 Easton Rd.
Warrington, PA 18976
215-343-9350
Fax 215-343-5944
Mon.-Fri. 8:30-4:30**

<http://www.warringtontownship.org/departments/administration/>

DEPARTMENT: HUMAN RESOURCES

MISSION

Develop, implement and support programs and processes that add value to Warrington Township and its employees, by leading to improved employee welfare, empowerment, growth and retention. The human resources department supports the goals and challenges of Warrington Township, by providing services that promote a work environment that is characterized by fair treatment of staff, open communications, personal accountability, trust and mutual respect. We will seek and provide solutions to workplace issues that support and optimize the operating principles of the organization.

RESPONSIBILITIES

- Act as a strategic partner with the Township Manager advising on required human resource and payroll policies, procedures, federal, state, and local laws. Represents the Township at human resource related functions and meetings.
- Coordinate employee recruitment and selection including all pre-employment background checks and physicals, onboarding and new employee orientation.
- Develop, recommend and direct all activities of the municipal human resources program including compensation, benefits, evaluations, promotions, demotions, transfers, and staff training.
- Administer and manage FMLA, ADA, HIPAA, Paid Time Off (PTO), sick leave programs and usage. Serves as the Township's ADA/EEOC/Privacy Officer ensuring that the Township is compliant with federal regulations.
- Administer the programs of wellness, organizational training & development, mentoring, succession planning, employee recognition and leadership development.
- Maintain employee personnel and medical records, electronically and manually as well as highly confidential information, records and material. Works closely with management staff to address internal control issues (if any) as recommended by the Township's auditors.
- Maintain and update human resource policies and Employee Handbook in compliance with Township ordinances, resolutions, and statutory regulations.
- Develop and implement Board approved personnel policies.
- Audit and maintain updated human resource files to comply with state and federal regulations.
- Coordinate all employee benefits, including life insurance, short and long term disability, and supplemental insurance coverage.
- Act as a liaison for all fringe benefit plans vendors including pensions; 457 Plans; medical (prescription/dental/vision); life, disability, worker's compensation, and voluntary insurance programs.
- Manage open enrollments and benefit sign-ups.
- Develop and maintain job descriptions and pay classification structure.

2022 GOALS

- Continue to ensure I-9 compliance and conduct an I-9 audit.
- Review benefits for cost and benefit comparison for the Township and employees.
- Review Employee Handbook and update.
- Ensure ADA compliance for all job descriptions.

2021 ACCOMPLISHMENTS

- Human Resources ensured I-9 compliance with all new hires.
- Created policies and provided assistance with policies that were implemented such as the Hiring and Background Check Policy, the COVID-19 Policy and the Telecommuting/Working from Home Policy.
- The employee handbook was reviewed and is in the process of being updated.
- All positions that were posted in 2021 were made ADA compliant if applicable.
- Informed and communicated to employees the different health, wellness and safety events employees can participate in virtually and may be eligible to receive reimbursements.
- A new training platform was implemented for employees and supervisors which involves access to training courses for employees to take as well as department heads can schedule training and track the training for their departments.
- Recruiting/Interviews/Onboarding – Due to COVID-19, Human Resources had to change the way we operate in many ways but especially with Recruiting/Onboarding. Human Resources was able to recruit, interview, and hire employees virtually. This resulted in a smooth transition allowing department openings to be filled as well as for the Mary Barness Community Pool to be staffed this past summer.

Warrington Township Budget | 2022

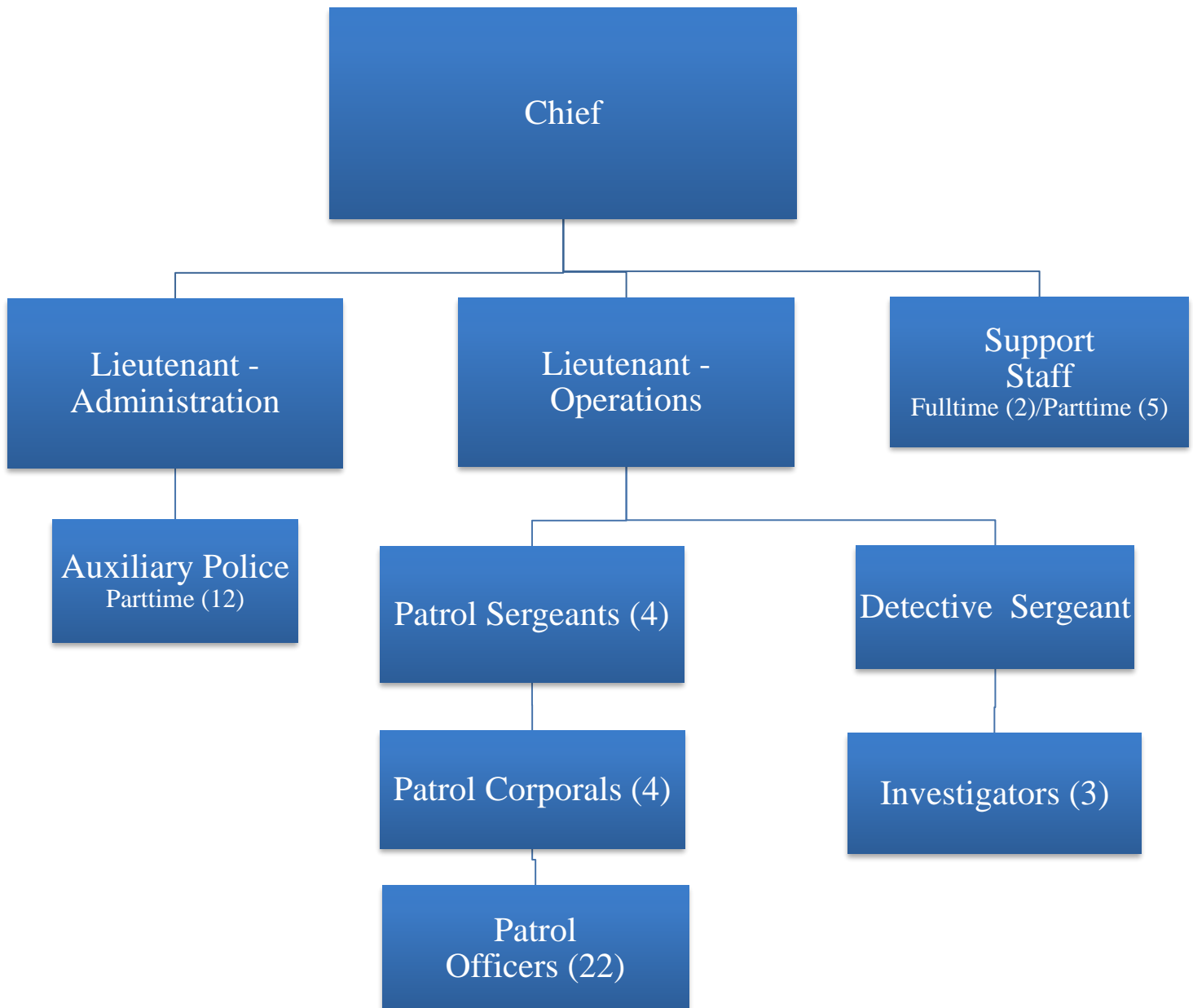
Warrington Township General Fund 2022 Proposed Budget

Account Number	Account Description	2020 Actual	2021 Adopted	2021 Projected	2022 Proposed
<u>Human Resources</u>					
01-405-110	Salaries & Wages	\$ 78,270	\$ 84,860	\$ 84,460	\$ 88,000
01-405-196	Group Benefits	46,559	48,708	48,301	43,603
01-405-197	Pension 401 ER Match	-	-	-	6,160
01-405-198	457 ER Match	-	-	-	1,760
01-405-210	Office Supplies	-	250	150	200
01-405-310	Professional Services	485	2,500	800	1,000
01-405-319	Employee Recognition & Team Building	100	4,500	300	3,000
01-405-321	Telephone	915	900	850	850
01-405-341	Advertising	-	1,000	500	500
01-405-420	Dues & Subscriptions	261	250	250	250
01-405-460	Seminars, Conferences & Meetings	487	4,000	600	2,500
01-405-491	General Operating Expenses	130	250	200	250
<u>Total Human Resources</u>		\$ 127,207	\$ 147,218	\$ 136,411	\$ 148,074

AUTHORIZED POSITIONS

Service Area	2018	2019	2020	2021	2022
Human Resources					
Director	0.00	0.50	1.00	1.00	1.00
Total	0.00	0.50	1.00	1.00	1.00

Police Department



**2330 Lower Barness Rd.
Warrington, Pa 18976**

Non-Emergency #215-343-3311

- For an emergency dial 911. If you need to speak with an Officer call the Police Radio Room at (215)328-8502. For further business, office hours are from 8:00am – 4:00pm Monday – Friday

DEPARTMENT: Police

MISSION

It is the mission of the Warrington Township Police Department to provide a safe a secure environment for the citizens and visitors of Warrington Township. We will strive to provide the highest quality police service possible with the goal of protecting lives and property and maintaining order while forming a partnership with the community. We pledge to enforce all the laws fairly and impartially while working within the framework of the United States and Pennsylvania Constitutions. Members of the Warrington Township Police Department will at all times conduct themselves in a highly ethical manner that will ensure the highest level of trust from the community we serve.

RESPONSIBILITIES

- Suppressing criminal activity.
- Apprehending offenders.
- Regulating and enforcing traffic.
- Responding to medical emergencies.
- Supervising the canine unit.
- Providing initial and follow-up investigation of all reported crimes.
- Processing all arrested persons.
- Preparing and coordinating criminal cases for court.
- Gathering and disseminating criminal intelligence information.
- Coordinating traffic engineering.
- Identifying areas in need of selective enforcement in order to reduce accident rates.
- Supervising animal control, crossing guards, and police utility attendant functions.
- Addressing specific crime patterns utilizing uniformed or plainclothes officers depending on the situation.
- Supervising all communications systems and personnel in support of field activities.
- Maintaining central records and report review.
- Overseeing photography and fingerprinting functions
- Maintaining facilities and detention area control.
- Preparing and reviewing department budget.
- Overseeing research, planning and statistical activity.
- Managing personnel administration in coordination with the Human Resources Department.
- Recruiting and training personnel.
- Investigating allegations of misconduct.
- Coordinating acquisition of computer hardware and development of appropriate software in cooperation with the Information Technology Department.

2022 GOALS

- Test and promote 3 Patrol Supervisors (Corporals) to fill the void in 3 out of 4 patrol squads.
- Bring police department to peak efficiency
- Bring Live-Scan prisoner processing capabilities to the Police Department
- Reestablish the traffic safety unit

2021 ACCOMPLISHMENTS

- **CRIMEWATCH TV-** Police now have their own CRIMEWATCH TV channel inside their public lobby. It is a network of crime fighting kiosk which displays a rolling view of active cases, warrants, and news posts directly from the police department
- **Walking While Black Love is the Answer series:** Warrington Police remain participants with the Bucks County District Attorney's office in this series. Two events were held in 2021.
- **Drug take back Event:** Police participated in Bucks County's bi-annual Drug Take back event. Forty-one cars came to our police station drive thru to drop off medication and we filled six large boxes of unused medication.
- **County Line Road Inter-Municipal Agreement:** Recently, Warrington, New Britain, and Montgomery Township entered into an agreement to conduct traffic stops on County Line Road. This agreement has been vetted by both District Attorneys and has been agreed upon by each municipality's elected officials. After consultation with our District Attorney's Office, protocols have been recommended and approved. The first wave of enforcement took place and 25 cars stops were made by patrol officers.
- **Promotional Announcement:** Chief Friel selected Jessica Bloomingdale to become the new Patrol Sergeant. She became the first female Sergeant in Warrington history.
- **K9 Training:** Both K9 officers attended an Advanced K9 Summit in Virginia with other K9 teams from around the country. Our K9 team received several compliments on how organized, professional & prepared they were.
- **Technology updates:** Police are working with Premier to complete several technology upgrades for the police department. Most important is a new terminal server to meet the Federal and State minimum security requirements. This needed to be done due to the security requirements of many of the state systems that our officers' access. Secure email and the WatchGuard server for the body cameras are some other items we are working on.
- **New Firearms:** Police have completed the transition from 45 caliber firearms to 9 mm firearms. As part of this transition all officers were trained in Use of Force, De-escalation, and Duty to Intervene. The Policy committee met earlier this month for some changes/additions to the Use of Force policy to meet the most current standards.

- **CB South First Responders night-** About a dozen police officers and K9 Murphy attended the CB South Football game and were recognized at the halftime ceremony for their service to the Community. Special Thanks to CB South and the Central Bucks School District for their support of our police officers.
- **50th Anniversary** – Police celebrated 50 years of dedicated service to the community. There was an open house and meet and greet with the officers.
- **Kruisin with K9's** – Car show and fundraiser to benefit the Warrington Township police K9 Unit was held at the Shops at Valley Square.

Warrington Township Budget | 2022

Warrington Township General Fund 2022 Proposed Budget

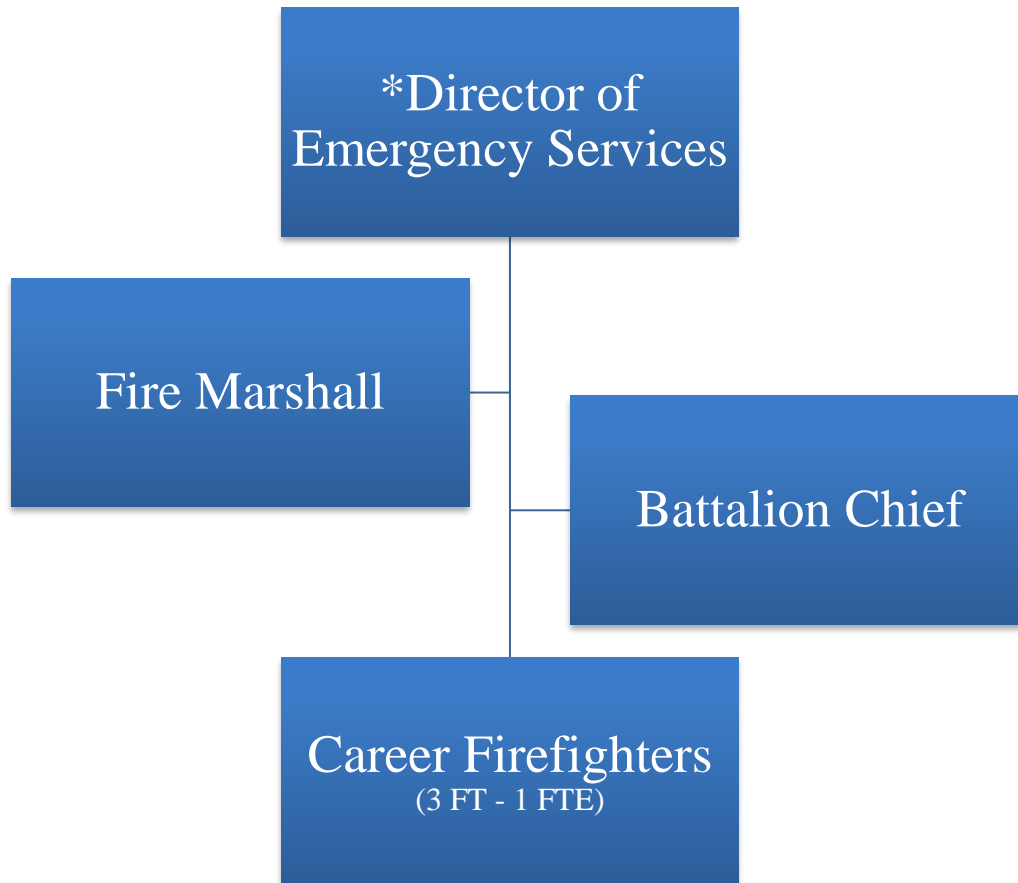
Account Number	Account Description	2020 Actual	2021 Adopted	2021 Projected	2022 Proposed
<u>Police Services</u>					
01-410-110	Salary & Wages - Non-Bargain	\$ 438,930	\$ 422,851	\$ 422,851	\$ 435,537
01-410-112	Salary & Wages - Staff	287,577	168,117	171,757	260,959
01-410-113	Salary & Wages - Bargaining	3,096,502	3,527,783	3,531,905	3,622,958
01-410-115	Salary & Wages - Part Time	-	-	-	-
01-410-117	Salary & Wages - Auxiliary Police	11,637	15,000	16,400	15,000
01-410-172	Holiday Pay	75,958	65,000	102,823	107,659
01-410-179	Longevity	115,914	148,835	142,793	150,435
01-410-180	Overtime	163,990	180,000	225,000	185,000
01-410-184	Kelly Time	(27,923)	60,000	107,700	100,000
01-410-185	Vacation Buy Back	(3,886)	18,000	41,100	40,000
01-410-187	Health Buy Back	48,615	57,000	65,930	75,430
01-410-196	Group Benefits	1,447,932	1,474,344	1,413,762	1,489,697
01-410-197	Pension 401 ER Match			0	0
01-410-198	457 ER Match				2,365
01-410-210	Office Supplies	4,210	5,000	5,000	5,000
01-410-215	Postage	1,044	1,500	700	1,100
01-410-228	K9 Unit	2,456	6,000	1,800	3,000
01-410-231	Motor Fuel	45,401	50,000	60,000	55,000
01-410-238	Uniforms	49,398	48,000	47,000	48,000
01-410-241	General Operating Supplies	32,362	30,000	34,000	30,000
01-410-251	Vehicle Maintenance Supplies	11,423	11,000	10,000	11,000
01-410-261	Minor Equipment	25,136	25,000	24,700	31,000
01-410-310	Professional Services	50,877	46,000	63,000	49,000
01-410-321	Telephone	24,523	22,000	19,000	22,000
01-410-341	Advertising	-	-	162	-
01-410-342	Printing	1,188	1,800	1,200	1,200
01-410-360	Utilities	5,182	25,000	30,000	23,000
01-410-374	Repairs & Maintenance	6,705	5,000	7,000	5,000
01-410-375	Vehicle Maintenance	39,099	33,000	16,000	25,000
01-410-384	Equipment Leases	5,131	9,000	4,200	4,200
01-410-420	Dues & Subscriptions	8,646	12,000	11,000	27,000
01-410-440	Uniform Cleaning Service	2,495	3,800	2,500	3,000
01-410-450	Contracted Services	49,678	28,000	15,000	35,000
01-410-460	Seminars, Conferences & Meetings	9,848	22,000	18,500	27,000
01-410-900	Capital Assessment	123,750	165,000	165,000	200,000
	<u>Total Police Services</u>	\$ 6,153,798	\$ 6,686,030	\$ 6,777,784	\$ 7,090,540

AUTHORIZED POSITIONS

Service Area	2018	2019	2020	2021	2022
Police Services					
Chief	1.00	1.00	1.00	1.00	1.00
Deputy Chief	1.00	0.50	0.00	0.00	0.00
Executive Assistant	1.00	1.00	1.00	1.00	0.00
Administrative Assistant	0.00	0.00	0.00	0.00	1.00
Lieutenant	1.00	1.50	2.00	2.00	2.00
Detective Sergeant	1.00	1.00	1.00	1.00	1.00
Corporal	1.00	1.00	1.00	1.00	4.00
Investigators	3.00	3.00	3.00	3.00	3.00
Patrol Sergeants	4.00	4.00	4.00	4.00	4.00
Patrol Officers	20.00	23.00	23.00	23.00	22.00
Highway Patrol Corporal	1.00	1.00	1.00	1.00	0.00
Highway Patrol Officer	1.00	1.00	0.00	0.00	0.00
School Resource Officer (SRO)	1.00	1.00	1.00	1.00	0.00
Support Staff	2.00	2.50	2.50	2.50	4.00
Total	38.00	41.50	40.50	40.50	42.00

2021 is the first year part time staff and Auxiliary were included in the budget document

Emergency Services



*Also Director of Codes and Inspections

<http://www.warringtontownship.org/departments/departments-of-emergency-services/>

Warrington Twp. Fire Co. No. 1
Easton Road and Freedoms Way
P.O. Box 748
Warrington, Pa 18976
Non-Emergency Phone: 215-343-0545
Non-Emergency Fax: 215-343-2998

DEPARTMENT: Department of Emergency Services (DES)

MISSION

Provide the highest level of fire protection to minimize life and property losses through stringent regulations, fire prevention and education. Constantly improve fire suppression utilizing both the Township's volunteer and career firefighting force.

RESPONSIBILITIES

- Enforcing the provisions of the Fire Prevention Code of the Township Code.
- Inspecting commercial, public and institutional buildings on a regular basis.
- Inspecting private dwellings at the request of occupants.
- Responding to citizen complaints.
- Ensuring that proper life safety provisions are incorporated in new construction and major renovations.
- Investigate all fires to determine cause.
- Providing educational programs for school children, apartment dwellers, service clubs, health care facility staff and other citizens.
- Maintaining an up-to-date record of fire calls and causes.
- Coordinating the training of volunteer firefighters.
- Testing of all fire apparatus annually in compliance with the standards of the National Fire Protection Association.
- Monitoring the terrorism threat and the response capabilities of the Warrington Fire Department.
- Enhancing the recruitment and retention of volunteer firefighters.
- Responding to all fire and emergency calls.
- Providing training of volunteers through formal programs at the training grounds and "in station" drills.
- Maintaining training records.
- Working with the Fire Companies to ensure proper firefighter/officer qualifications.

2022 GOALS

- Work with fire chiefs to continually update and enhance incident response dispatch procedures.
- Ensure Fire Marshals have the most up to date training and working knowledge of investigations involving fire origin and cause.
- Implement the recommendation from the DCED Fire Services Study when directed by the Board of Supervisors

2021 ACCOMPLISHMENTS

- The DES staff continues to work with the volunteer chiefs to enhance response. Daytime DES staff are now responding with volunteer staff for mutual aid responses to assure adequate staffing both in numbers and in training levels. This was requested by Chief Bean.
- In addition, the county has been working on updating the CAD system. Through this process, the Director has met with county reps and Chief Bean to assure proper response from both Warrington units and requested mutual aid units.
- Due to COVID most training early in the year was either cancelled or postponed. There is a class in October of 2021 that will be attended by the fire investigative staff to further their knowledge and skill level. The goal is to be able to provide the members of DES to be ability and confidence to conduct fire investigations on their own.
- The fire service study continues to be a living document. We have had several meetings to discuss “where we are and where we are going.” Some findings have been addressed and some continue to be on hold.
- Through September 2021- Responded to: 195 Fire calls, 85 EMS calls, completed 1218 inspections

Warrington Township Budget | 2022

Warrington Township General Fund 2022 Proposed Budget

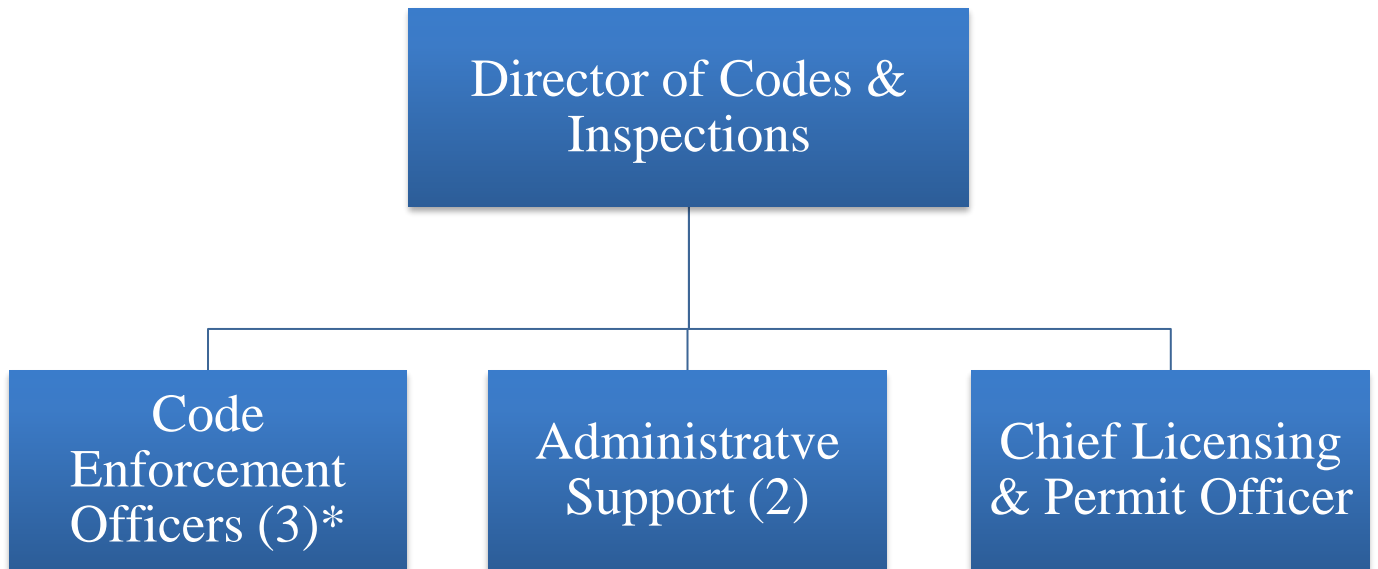
Account Number	Account Description	2020 Actual	2021 Adopted	2021 Projected	2022 Proposed
<u>Office of Emergency Services</u>					
01-411-110	Salary & Wages - Professional	\$ 143,863	\$ 130,541	\$ 130,541	\$ 136,646
01-411-112	Salary & Wages - Staff	320,474	294,933	285,469	360,106
01-411-115	Salary & Wages - PT/temp	-	4,500	4,500	4,500
01-411-180	Overtime	(955)	5,000	12,000	7,500
01-411-196	Group Benefits	163,655	192,029	183,560	215,544
01-411-197	Pension 401 ER Match				13,299
01-411-198	457 ER Match				6,133
01-411-210	Office Supplies	1,377	1,200	1,200	1,200
01-411-215	Postage	18	-	200	200
01-411-231	Motor Fuels	4,622	5,000	6,000	6,000
01-411-238	Uniforms	756	6,000	5,700	6,000
01-411-241	General Operating Supplies	6,340	6,000	3,000	5,000
01-411-242	Fire Prevention Supplies	455	2,500	2,200	2,500
01-411-243	Fire PPE	2,144	7,000	4,000	7,000
01-411-251	Vehicle Maintenance Supplies	2,989	6,000	2,500	2,500
01-411-261	Minor Equipment	27,066	20,000	49,000	10,000
01-411-262	EMS Supplies	1,800	3,000	9,000	10,000
01-411-310	Professional Services	8,715	13,200	14,200	12,000
01-411-321	Telephone	6,339	2,800	5,200	5,800
01-411-341	Advertising	-	200	-	200
01-411-342	Printing	638	500	-	500
01-411-360	Utilities	7,066	7,100	8,000	8,000
01-411-375	Vehicle Maintenance	13,887	15,000	25,000	15,000
01-411-420	Dues & Subscriptions	1,650	1,000	1,400	1,600
01-411-450	Contracted Services	5,123	1,500	6,100	6,200
01-411-460	Seminars, Conferences & Meetings	1,689	9,000	652	8,200
01-411-480	Safety Committee	351	500	5,930	1,000
01-411-491	General Expenses	-	800	507	500
01-411-531	Firemen's Relief Associaton	154,000	150,000	164,347	162,000
01-411-740	Capital Lease Purchases	68,969	68,970	-	-
01-411-900	Capital Assessment	19,500	26,000	26,000	26,000
<u>Total Office of Emergency Services</u>		\$ 962,531	\$ 980,273	\$ 956,206	\$ 1,041,128
<u>Ambulance</u>					
01-412-196	Group Benefits - Workers Comp.	\$ 4,011	\$ 4,000	\$ 5,300	\$ 650
01-412-510	Incentive Program	11,928	13,000	9,500	9,500
01-412-530	Payments to Ambulance Company	174,980	200,000	200,000	200,000
<u>Total Ambulance</u>		\$ 190,919	\$ 217,000	\$ 214,800	\$ 210,150

AUTHORIZED POSITIONS

Service Area	2018	2019	2020	2021	2022
Office of Emergency Services					
Director of Emergency Services	0.50	0.50	0.50	0.50	0.50
Administrative Assistant	0.40	0.40	0.40	0.40	0.50
Fire Marshal	1.00	1.00	1.00	1.00	1.00
Career Fire Fighters	5.00	5.00	5.00	5.00	5.00
Total	6.90	6.90	6.90	6.90	7.00

2021 is the first year part time staff was included in the budget document

Codes & Inspections



* Two Code Enforcement Officers are contracted employees

**Code Enforcement Department
852 Easton Rd.
Warrington, PA 18976
215-997-7501
Fax 215-343-1084
Mon.-Fri. 8:30-4:30**

<http://www.warringtontownship.org/departments/building-code-enforcement/>

DEPARTMENT: Codes & Inspections

MISSION

Provide a high level of service and maintain absolute integrity and honesty assuring the Department's commitment to safety, sound planning, and promotion of economic development and quality of life issues. Protect public health, safety and welfare through development within of the Township as outlined in the Zoning Code. Partner with all interested parties to encourage development that protects the character of the community and balances changing needs.

RESPONSIBILITIES

- Enforcing Township Building, Zoning, Subdivision and Land Development in a firm, tactful and impartial manner.
- Ensuring that the necessary training is undertaken to obtain the required Inspector certifications in accordance with Pennsylvania's Uniform Construction Code (UCC).
- Ensuring compliance with the Township's Contractors Licensing Ordinance and / or Pennsylvania Home Improvement Contractor Registration including, but not limited to, maintaining current certificates of general liability and Workers Compensation insurance.
- Implementing comprehensive building and planning goals and land use policies by preparing recommendations for amendments to Township Codes.
- Developing and overseeing long range comprehensive planning efforts. Evaluating and developing Township land use policies for recommendation to the Board of Supervisors.
- Reviewing subdivision, land development and Conditional Use applications according to Township Codes within legal time limits. Facilitating coordination with Supervisors, Township Engineer, staff, applicants and their representatives, and neighborhood groups. Ensuring that Conditions of Approval imposed on zoning, subdivision, land development and Conditional Use applications are being met.
- Coordinating with the Township Engineer's office to review and issue Minor Grading, Runoff and Erosion Control, Watercourse and Improvement Construction Permits. Perform required environmental and site inspections.
- Coordinating with the Township Engineer's office to review traffic and transportation proposals for subdivisions and land development proposals.
- Maintaining community harmony in those neighborhoods affected by problems associated with multiple rental properties through education and enforcement of the Township Zoning and Building Codes.
- Administering, facilitating and providing professional assistance for advisory committee activities, including the Planning Commission, Historical Commission, Environmental Advisory Council, Zoning Hearing Board, and Uniform Construction Code Appeals Board.
- Providing staff liaisons to Township, County, and regional study committees and Township commercial areas.

- In conjunction with the township engineer, Updating and maintaining Township parcel and street maps, utility maps, etc. and land records, including deed registration forms, for use by all departments.
- Preserving community character through open space, streetscape and historic preservation efforts.
- Monitoring preservation areas to ensure that they are maintained in accordance with approved Maintenance and Operations Plans.

2022 GOALS

- Continue to work with administration to help Implement the new Document Management System
- Hire and train staff and Implement the Rental Inspection Program
- Improve Permit processes Enhance the inspection process by streamlining the administrative work
 - Utilize the fire inspector position to do more fire inspections since the rental inspector will be doing the lion share of the U and O's.
 - Work with the administrative team to determine how the admin time that is allotted for inspections can be reduced.

2021 ACCOMPLISHMENTS

- **COVID Modification** - Building and Code Department continued to run through the pandemic shutdown by modifying our daily procedures.

Permits Processed (as of September 2021)

232 New construction/Alteration Permits

539 Use and occupancies

1950 Building Inspections*

Warrington Township Budget | 2022

Warrington Township General Fund 2022 Proposed Budget

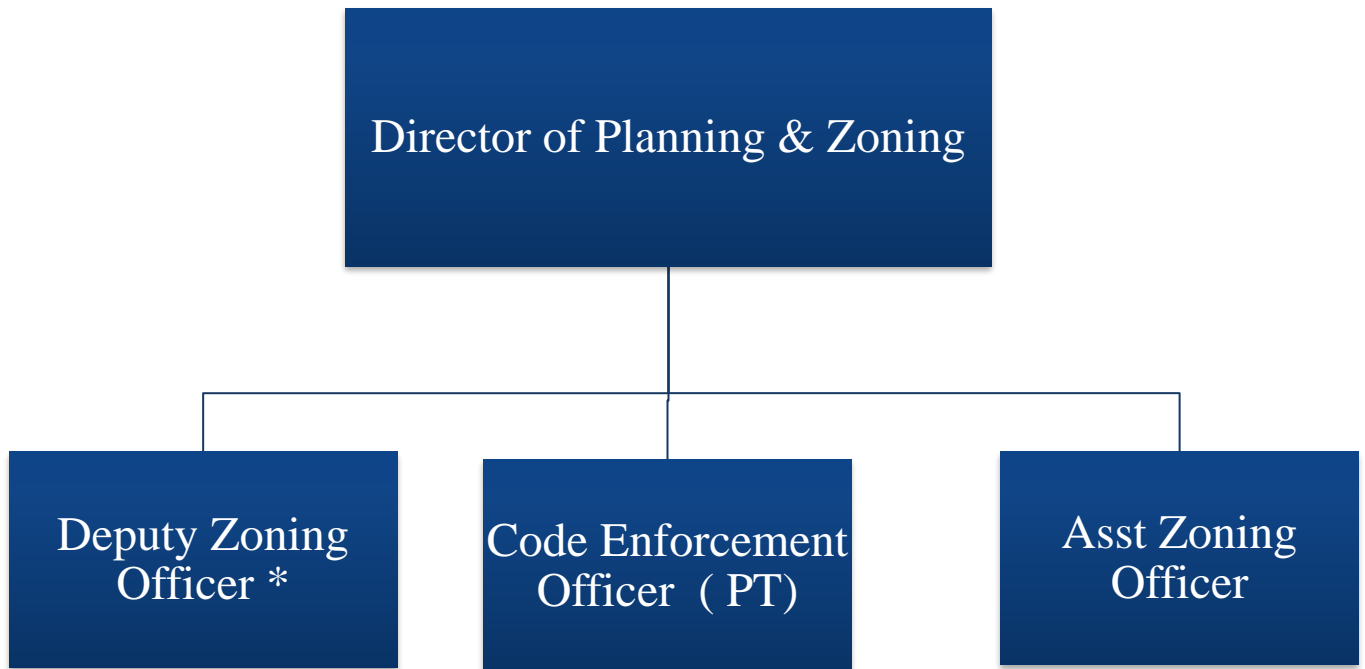
Account Number	Account Description	2020 Actual	2021 Adopted	2021 Projected	2022 Proposed
<u>Codes & Inspection</u>					
01-414-110	Salary & Wages Supervisor	\$ 161,472	\$ 134,764	\$ 194,674	\$ 202,419
01-414-115	Salary & Wages Temp/Season	1,125	13,650	13,650	13,991
01-414-180	Overtime	-	500	210	500
01-414-196	Group Benefits	93,140	81,652	84,541	137,135
01-414-197	Pension 401 ER Match				-
01-414-198	457 ER Match				2,973
01-414-210	Office Supplies	2,640	2,800	4,000	3,500
01-414-215	Postage	1,182	1,800	1,800	3,500
01-414-231	Motor Fuels	2,073	1,900	3,000	3,000
01-414-241	General Operating Supplies	588	2,000	800	800
01-414-251	Vehicle Maintenance Supplies	-	500	500	500
01-414-261	Minor Equipment	4,418	1,000	3,500	1,000
01-414-310	Professional Services	273,930	265,000	270,000	265,000
01-414-314	Legal Services	2,056	2,000	1,500	2,000
01-414-321	Telephone	4,820	4,500	3,900	4,000
01-414-341	Advertising	293	300	300	300
01-414-342	Printing	-	400	-	400
01-414-375	Vehicle Maintenance	145	500	200	800
01-414-384	Equipment Rental & Lease	10,304	7,000	11,000	11,000
01-414-420	Dues & Subscriptions	594	400	100	400
01-414-450	Contracted Services	4,398	-	4,800	5,000
01-414-460	Seminars, Conferences & Meetings	-	700	200	700
01-414-491	General Expenses	179	-	30	500
01-414-900	Capital Assessment	7,500	10,000	7,500	10,000
<u>Total Codes & Inspection</u>		\$ 570,857	\$ 531,366	\$ 606,205	\$ 669,418

AUTHORIZED POSITIONS

Service Area	2018	2019	2020	2021	2022
Codes & Inspection					
Director of Codes & Inspections	0.50	0.50	0.50	0.50	0.50
Chief Licensing & Permit Officer	1.00	1.00	1.00	1.00	1.00
Admin. Support	0.40	0.40	0.40	0.40	0.25
Admin Support - Rental Inspection	0.00	0.00	0.00	0.00	1.00
Code Enforcement Officers*	2.00	2.00	2.00	2.00	3.00
Total	3.90	3.90	3.90	3.90	5.75
*two positions are contract employees					

2021 is the first year part time staff was included in the budget document

Planning & Zoning



* Also Assistant Township Manager

**Administrative Offices
852 Easton Rd.
Warrington, PA 18976
215-343-9350
Fax 215-343-5944
Mon.-Fri. 8:30-4:30**

<http://www.warringtontownship.org/departments/planning-development-zoning/>

DEPARTMENT: Planning & Zoning

MISSION

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

RESPONSIBILITIES

- Develop, maintain and enforce the township's zoning ordinances
- Facilitate the development and growth of the township through review and guidance of development plans submitted
- Ensure compliance with the federal, state, county standards and regulations as well as Warrington Township's.
- Liaison between residents and developers and professional staff and regulating agencies
- Facilitate and act as liaison to the Planning Commission and Zoning Hearing Board

2022 GOALS

- Correct minor issues in the Zoning Ordinance
- Finalize and adopt the Subdivision and Land Development Ordinance
- Update Code of Ordinances to incorporate all ordinances passed since the last update.

2021 ACCOMPLISHMENTS

- **Zoning Ordinance**.- The comprehensive revision of the Zoning Ordinance was finalized and the ordinance was adopted on August 24, 2021 with an effective date of August 29, 2021. Links have been provided for public access and General Code has uploaded an image of the ordinance pending the 2022 update.
- **Increased Application and Denials**- The increased level of residential construction projects for existing homes remained steady. Many residents had the projects designed without taking zoning requirements into consideration. This has caused both permit denials and increased applications to the Zoning Hearing Board for zoning relief. The number of Zoning Hearing Board Applications is approaching 25 and may reach 30 for the year.

- **Land Development – Residential** – Land development has slowed as the inventory of land available for residential development decreases. The township currently has five developments under construction. All houses are complete in Warrington Glen, and Parkview at Warrington and Perry Farm are currently building the final homes. Two are building the final homes. Both Emerson Farm and Pine Grove Valley are in active construction. Two developments are working their way through the subdivision approval process. Laurel Crossing will add 22 new homes, and the Cardamone tract will include five lots, one of which is an existing dwelling to remain.
- **Land Development – Non-residential** – There has been some non-residential re-development converting vacant buildings into two or more businesses. Notable examples include: Chase Bank (formerly Ruby Tuesday's), Chipotle/Aspen Dental (formerly TGIFriday's), Amazon Fresh/Petco (formerly Genuardi's Supermarket). Applications are in progress for the Easton Buffet and some interest has shown along the Easton Road Corridor in the Valley Square area and the strip along the easterly side of Easton Road between Valley Square Boulevard and the Wellness Center. In addition, zoning regulations encourage mixed use developments in certain areas of the township including Warrington Village and Eureka Village. Finally, a portion of the St. John Neumann Cemetery has been re-zoned as IST to promote scientific and technical business development on the edge of the township.

Warrington Township Budget | 2022

Warrington Township General Fund 2022 Proposed Budget

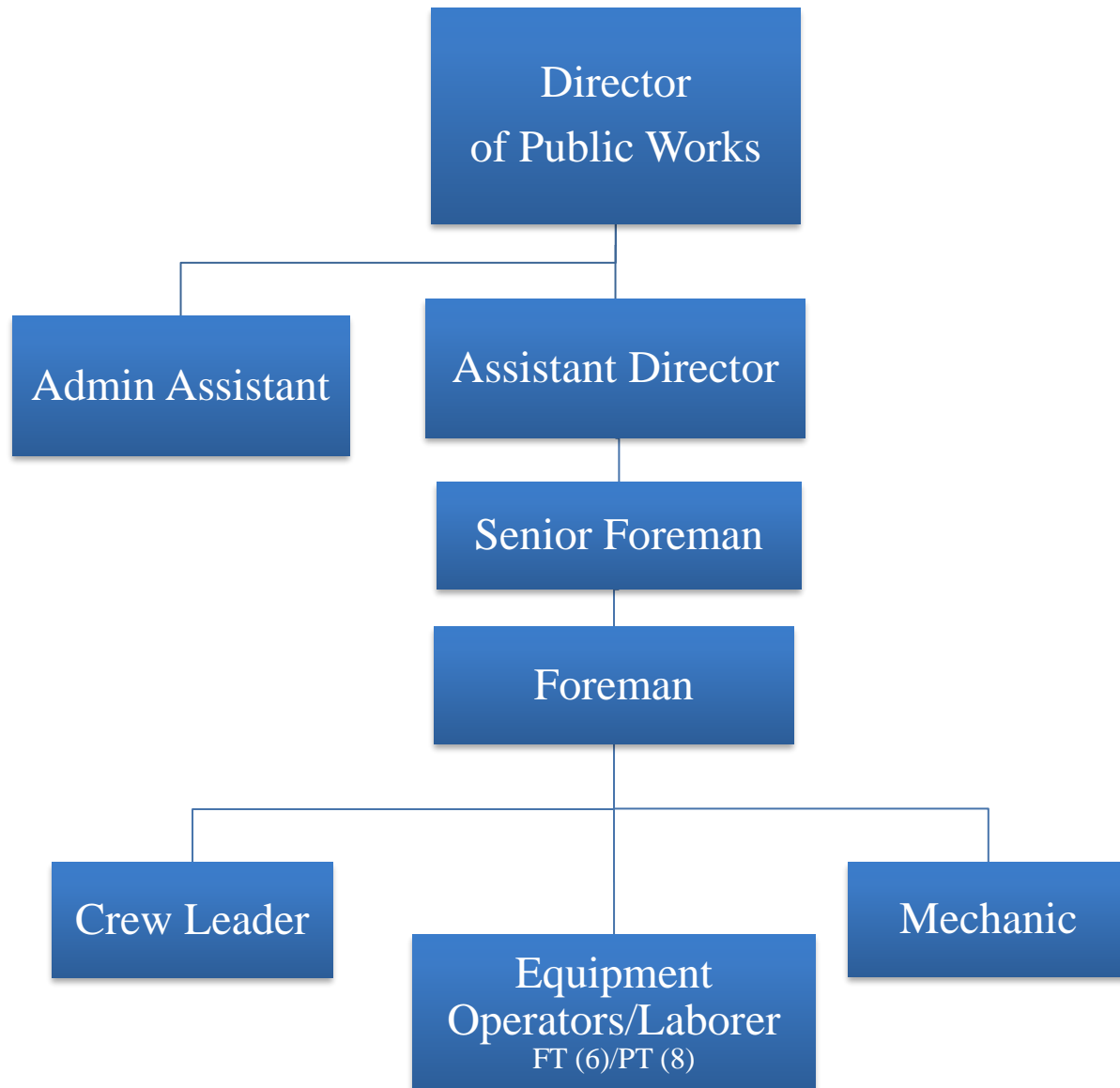
Account Number	Account Description	2020 Actual	2021 Adopted	2021 Projected	2022 Proposed
<u>Planning & Zoning</u>					
01-415-110	Salary & Wages - FT	\$ 192,101	\$ 174,764	\$ 194,674	\$ 199,807
01-415-115	Salary & Wages - PT	-	43,005	43,005	25,181
01-415-196	Group Benefits	69,241	60,829	61,726	62,275
01-415-197	Pension 401 ER Match				0
01-415-198	457 ER Match				3,955
01-415-210	Office Supplies	19	100	600	500
01-415-215	Postage	57	200	100	100
01-415-231	Motor Fuel	-	500	-	-
01-415-241	General Operating Supplies	1,411	500	200	500
01-415-261	Minor Equipment	725	-	2,250	2,500
01-415-310	Professional Services	34,012	2,500	12,000	32,000
01-415-314	Legal Services	26,523	25,000	37,000	25,000
01-415-321	Telephone	2,147	2,200	2,200	2,200
01-415-341	Advertising	3,341	1,200	-	1,000
01-415-374	Maint & Repair - Mach & Equip	742	-	500	500
01-415-375	Vehicle Maintenance	-	500	-	-
01-415-460	Seminars, Conferences & Meetings	285	500	250	800
01-415-900	Capital Assessment	3,750	10,000	10,000	10,000
<u>Total Planning & Zoning</u>		\$ 334,354	\$ 321,798	\$ 364,505	\$ 366,318

AUTHORIZED POSITIONS

Service Area	2018	2019	2020	2021	2022
Planning & Development					
Director			1.00	1.00	1.00
Deputy Zoning Officer*			0.25	0.25	0.25
Assistant Zoning Officer			0.00	0.00	1.00
Code Enforcement			0.75	0.75	0.40
Administrative Support**			0.50	0.50	0.00
EAC/Grants Writer (part-time)			0.50	0.50	0.75
Total			3.00	3.00	3.40
*Also Assistant Township Manager					
**Administrative Support transferred to Manager's Office					

2021 is the first year part time staff was included in the budget document

Public Works



DEPARTMENT: Public Works

MISSION

Warrington Township Public Works Department mission is to provide essential services to serve the citizens of Warrington in a prompt, courteous, safe, efficient and cost-effective manner. Public Works, through its dedicated personnel, strives to enhance the quality of life through planning, innovative practices, and maintaining public infrastructure in a manner that respects the environment and the ability of Warrington to adequately preserve these assets for generations to come.

RESPONSIBILITIES

- Administering the activities of the following divisions:
 - Highway
 - Facilities Maintenance
 - Fleet and Equipment Maintenance
- Work with the Township Engineer to implement the recommendations adopted by the Board of Supervisors.
- Identifying areas of cost containment throughout all operations within the Public Works Department.
- Assisting with preparing and submitting applications to FEMA/ PEMA for federal and state reimbursement of costs incurred as a result of severe weather events.

2022 GOALS

- To integrate the DoctorAdams® Park into the comprehensive maintenance program for township Parks. This Park like all parks will require routine maintenance and trash removal going forward.
- Hire and train four New Employees – two Replacements and two Additional Employees.
- To implement the on-the-job training program as well as job rotation training.
- Provide CDL training where new personnel achieve success by the six-month requirement.
- Measure our training and development program to optimize employee growth as well as accelerate the learning process.
- Provide the necessary support and evaluations for a successful employee outcome.

2021 ACCOMPLISHMENTS

- Township Administration Renovation Project Completed in 2021. This project was started in 2020, however due to the immensity of the project it was finally completed in 2021. The large Neshaminy meeting room was added with pictured frame photos on the walls. Three (3) new doorways were installed to connect the two sides, one of which provided additional security at the main entrance. Two (2) smaller meeting rooms were renovated for residents to meet with township officials.
- Public works installed three (3) Crossover pipes on Kelly Road at a cost of \$3,798, a significant savings of \$51,401 from having to contract this work out.
- Two (2) Stormwater Crossover pipes installed on Philadelphia Avenue, along with two (2) M-Tops.
- A total of 58 C-Top/M-Tops were installed in preparation of the 2021 Road Program. Contractors charge more than \$3,000 per C-top/M-Top replacement. Public works Costs: \$14,120. for all 58. A private contractor would cost more than \$100,000.
- Stump Road Stormwater Crossover Pipe clogged. Crews using heavy equipment cleaned out the obstruction and debris rendering the pipe fully operational.
- Removed 20' ft. of concrete stormwater pipe that was fractured and infiltrated by tree roots on Palomino and Holly Drive. The three sections of concrete pipe were replaced with Plastic to prevent root infestation and durability.
- Barness Park: Installed 5 new Baseball/Softball Backstops
- Softball French Drain installed on Majors field, consisted of 180' foot of perforated 6" inch ABS drainpipe. Drain was topped off with Red Stone with a sod filtration to complete the job.
- Rented heavy equipment (Bulldozer) to disperse the large mountain of dirt at John Paul Park at Lower Nike. The area was hydro seeded, strawed for proper grass growth.
- Installed a large human size chess board at Lions Pride Park using Pavers.
- Public Works completed extensive plaster repairs on the main pool at Mary Barness Community Pool due to a significant leak at the transition point from the shallow end to the deep end of the pool.

Warrington Township Budget | 2022

Warrington Township General Fund 2022 Proposed Budget

Account Number	Account Description	2020 Actual	2021 Adopted	2021 Projected	2022 Proposed
<u>Public Works</u>					
01-430-110	Salary & Wages - FT	\$ 592,524	\$ 502,233	\$ 498,705	\$ 542,636
01-430-115	Salary & Wages - Temp/PT	61,191	100,000	148,841	126,471
01-430-180	Overtime	16,186	33,825	33,825	34,671
01-430-187	Healthcare Buyback	7,500	-	-	-
01-430-196	Group Benefits	423,110	348,475	351,159	359,665
01-430-197	Pension 401 ER Match				11,649
01-430-198	457 ER Match				8,451
01-430-210	Office Supplies	1,345	1,600	1,400	1,500
01-430-215	Postage	-	100	50	100
01-430-231	Motor Fuels	23,679	50,000	50,000	50,000
01-430-238	Uniforms	5,978	6,000	2,800	6,000
01-430-241	General Operating Supplies	9,614	25,000	18,122	17,000
01-430-245	Highway Supplies	1,247	-	-	-
01-430-246	Bulk Salt	1,000	1,500	-	1,000
01-430-251	Vehicle Maintenance Supplies	6,135	9,000	6,000	7,000
01-430-253	Repair & Maint Supplies Bldgs	6,457	6,000	2,000	5,000
01-430-254	Heavy Equip Maintenance	17,140	15,000	10,000	12,000
01-430-261	Minor Equipment	4,774	12,000	9,126	17,000
01-430-267	Minor Computer Hardware & Software	2,430	-	-	-
01-430-310	Professional Services	9,366	1,000	15,000	15,000
01-430-315	Drug Testing	164	-	120	-
01-430-319	Other Services and Fees	-	2,000	-	-
01-430-321	Telephone	13,349	7,100	8,700	9,000
01-430-341	Advertising	422	500	250	500
01-430-342	Printing	521	600	260	500
01-430-360	Utilities	115,002	130,000	117,000	120,000
01-430-371	Repairs & Maintenance	157	3,000	3,500	3,500
01-430-374	Plow Equipment Maintenance & Repair	207	3,000	2,500	3,000
01-430-375	Vehicle Maintenance	6,198	9,000	5,000	7,000
01-430-384	Equipment Rentals	3,801	5,000	4,026	5,000
01-430-420	Dues & Subscriptions	95	300	100	300
01-430-450	Contracted Services	74,362	100,000	25,000	50,000
01-430-454	State Fees	418	500	500	500
01-430-460	Seminars, Conferences & Meetings	1,223	3,000	500	2,000
01-430-491	General Expenses	-	800	100	500
01-430-740	Capital Purchase	-	8,100	7,600	-
01-430-900	Capital Assessment	99,750	133,000	133,000	133,000
<u>Total Public Works</u>		\$ 1,505,345	\$ 1,517,633	\$ 1,455,183	\$ 1,549,943

Warrington Township Budget | 2022

Warrington Township General Fund 2022 Proposed Budget

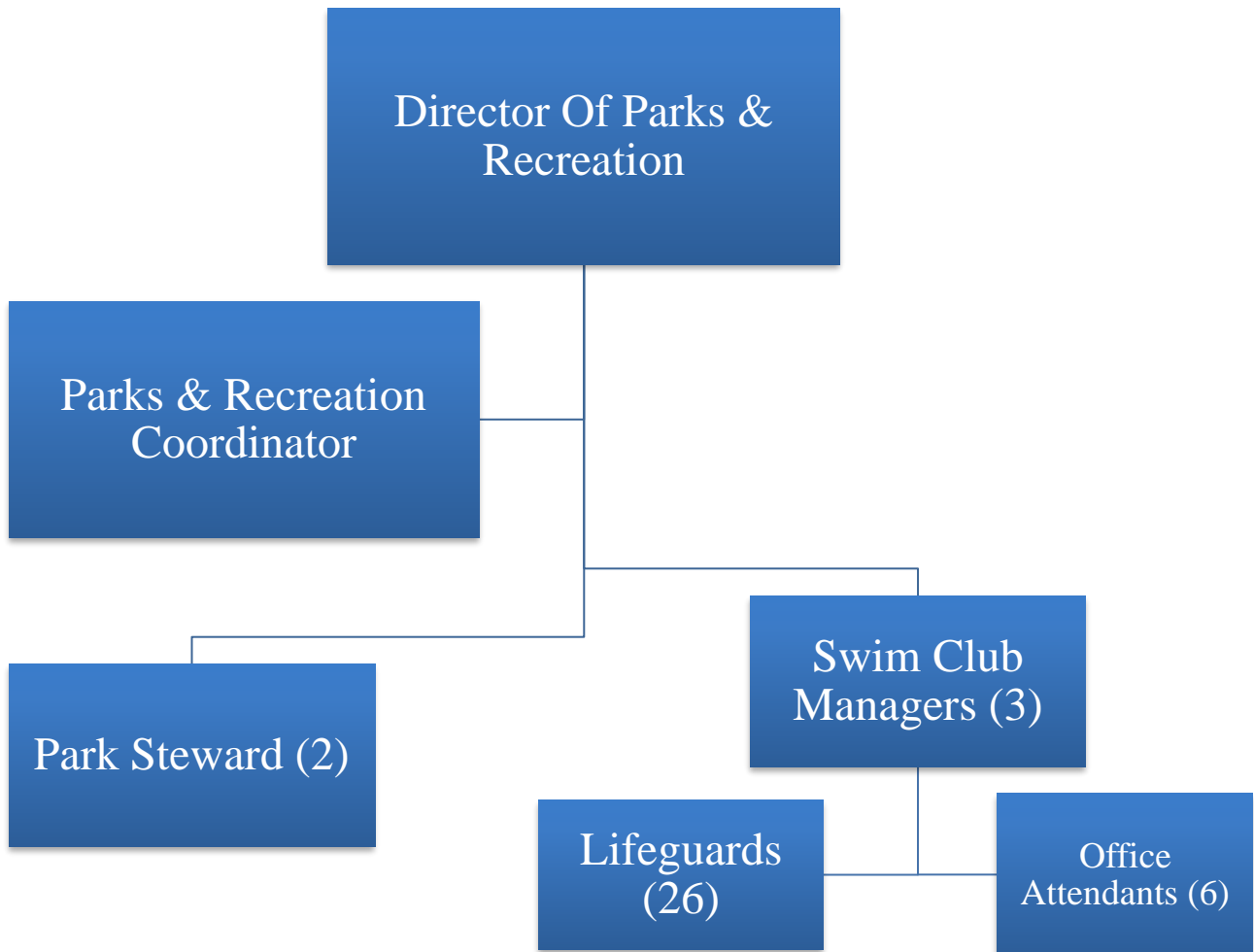
Account Number	Account Description	2020 Actual	2021 Adopted	2021 Projected	2022 Proposed
<u>Township Facilities</u>					
01-409-241	General Operating Supplies	2,412	2,500	2,500	2,500
01-409-261	Minor Equipment	3,181	2,500	2,000	2,500
01-409-310	Professional Services	419	500	500	500
01-409-321	Telephone	12,042	12,000	11,500	11,000
01-409-360	Utilities	29,797	40,000	37,000	31,000
01-409-373	Building Maint & Repairs	9,227	15,000	17,000	15,000
01-409-450	Contracted Services	33,175	25,000	28,000	28,000
<u>Total Township Facilities</u>		\$ 90,253	\$ 97,500	\$ 98,500	\$ 90,500

AUTHORIZED POSITIONS

Service Area	2018	2019	2020	2021	2022
Public Works					
Director	1.00	1.00	1.00	1.00	1.00
Assistant Director	0.00	0.00	0.00	0.00	1.00
Senior Foreman	1.00	1.00	1.00	1.00	1.00
Supervising Foreman	1.00	1.00	1.00	1.00	0.00
Working Foreman	2.00	2.00	2.00	2.00	1.00
Crew Leader	1.00	1.00	1.00	1.00	1.00
Mechanic	1.00	1.00	1.00	1.00	1.00
Laborers	4.00	4.00	4.00	4.00	6.00
Part-time & Seasonal (full-time Equivalent)	4.00	4.00	4.00	4.00	4.50
Total	15.00	15.00	15.00	15.00	16.50

2021 is the first year part time staff was included in the budget document

Parks & Recreation*



*All employees are part time/seasonal except the Director & Coordinator

Administrative Offices
852 Easton Rd.
Warrington, PA 18976
215-343-9350
Fax 215-343-5944
Mon.-Fri. 8:30-4:30

<http://www.warringtontownship.org/departments/parks-recreation/>

DEPARTMENT: Parks & Recreation

MISSION

Encourage citizens to engage in active, healthy lifestyles. Conserve the Township's natural resources by collaborating with public and private sector partners. Provide public service that is friendly, convenient and exceeds expectations.

RESPONSIBILITIES

- Developing, maintaining, and renovating Township parks.
- Maintaining all athletic fields, playground equipment, comfort stations, hard-surfaced courts and the Township's swimming pool complex.
- Maintaining turf, shrubs and trees at parks and natural areas.
- Assisting with snow removal on Township streets and walks.
- Cleaning up storm damage.
- Removing leaves.
- Collecting trash and debris at Township parks and facilities.
- Planning, developing and supervising the various recreational programs and facilities.
- Recruiting, training and supervising part-time personnel for various recreation programs and park maintenance duties.
- Supervising and issuing permits for park and community building use.
- Maintaining an updated inventory of agencies and program opportunities that are designed for the Township's special needs residents.

2022 GOALS

- Continue to add recreational programming for the Township
- Address goals from the Parks, and Recreation Open Space Plan
- Work with all Committees to align their goals and priorities
- Coordinate with Athletic Organizations to maximize field usage and maintenance
- Create priorities and begin planning for projects contained in the Parks, Recreation and Open Space Plan
- Continue with the progress on Lions Pride Park Phases and additions
- Seek grants and plan for a Community Room at Lions Pride Park
- Develop a plan for the 15-acre property on Bristol Road
- Address the aging pool at Barness Community Pool and develop a plan for the future of the facility
- Develop a trail connection from Special Equestrians to the Bradford Dam trail

2021 ACCOMPLISHMENTS

- **Lions Pride Park** – Awarded a “Great Places in PA” award from the APA (American Planners Association). Added permeant life-size chess board to Lions Pride Park. Maintained consistent pavilion rentals. Added an additional camera to the Lions Pride network to increase monitoring of the park area.
- **Warrington’s Mary Barness Community Pool** – Pool opened without any restrictions, and we were able to bring back swim lessons, special events such as Family fun days, and movie nights. We held two lifeguard re-certification classes to keep our staff up to date. The pool saw one of its best summers with increased memberships and daily attendance numbers.
- **Youth Sports Leagues Update** – Worked with the Parks & Recreation board and the Athletic Organizations boards to update their maintenance agreements. Also continue communications with organizations to address future facility concerns.
- **Park & Rec Programming** – Continued offering babysitting program twice a year with good numbers, added an outdoor archery program at John Paul Park and a weeklong multi-sport camp at IPW.
- **DocterAdams® Community Park** – Began construction of DocterAdams® Community Park on September 27th. This project is a collaboration between the Township, CommonBondz, and Josh Adams (NY JETS Running Back) to upgrade the Willow Knoll Park.
- **Trails Map** – Worked with CKS and Bike & Hike Committee to develop an updated trails inventory and map.

Warrington Township Budget | 2022

Warrington Township General Fund 2022 Proposed Budget

Account Number	Account Description	2020 Actual	2021 Adopted	2021 Projected	2022 Proposed
<u>Program Activities</u>					
01-452-901	Recreation - Discount Tickets	\$ 4,432	\$ 5,000	\$ -	\$ 3,000
01-452-902	Recreation - Earth Day	-	1,000	-	1,000
01-452-903	Recreation - Easter Egg Hunt	605	300	-	350
01-452-904	Recreation - Equestrian	342	2,000	2,000	2,000
01-452-906	Recreation - Memorial Day	571	3,000	1,950	3,000
01-452-907	Recreation - Program Activities	6,387	12,000	6,500	11,000
01-452-909	Recreation - Santa Breakfast/L	-	1,400	-	1,400
01-452-910	Recreation - Bike & Hike	-	1,000	1,000	1,000
01-452-913	Recreation - Volunteer Appreciation	-	1,800	1,500	1,700
01-452-914	Recreation - Warrington Day	-	35,000	35,000	30,000
01-452-915	Discount Movie Tickets	2,710	5,420	-	3,000
<u>Total Program Activities</u>		\$ 15,047	\$ 67,920	\$ 47,950	\$ 57,450

Warrington Township Budget | 2022

Warrington Township General Fund 2022 Proposed Budget

Account Number	Account Description	2020 Actual	2021 Adopted	2021 Projected	2022 Proposed
<u>Park & Rec - Active</u>					
01-453-110	Salary - P&R Active Staff	\$ 107,720	\$ 198,299	\$ 195,044	\$ 212,864
01-453-115	Salary - P&R Active Seasonal	5,259	17,390	17,390	23,670
01-453-180	Overtime	-	500	130	500
01-453-196	Group Benefits	50,594	115,141	115,107	116,746
01-453-197	Pension 401 ER Match				6,887
01-453-198	457 ER Match				3,736
01-453-210	Office Supplies	-	500	-	-
01-453-215	Postage	-	25	20	20
01-453-231	Motor Fuels	225	2,500	280	2,000
01-453-238	Uniforms	95	750	-	-
01-453-241	General Operating Supplies	2,823	8,000	14,000	14,000
01-453-251	Vehicle Maintenance Supplies	-	1,500	500	1,000
01-453-253	Repair & Maintenance Buildings	2,797	4,000	500	2,500
01-453-254	Heavy Equip Maintenance Supplies	-	2,000	1,000	2,000
01-453-261	Minor Equipment	710	3,000	800	1,800
01-453-315	Drug Testing	-	60	-	-
01-453-319	Other Services & Fees	270	300	-	-
01-453-321	Telephone	3,011	600	2,900	3,000
01-453-341	Advertising	-	250	-	-
01-453-342	Printing	-	100	100	100
01-453-360	Utilities	27,674	30,000	30,000	29,000
01-453-371	Repairs & Maintenance	32	2,500	7,000	7,000
01-453-375	Vehicle Maintenance	220	1,000	100	1,000
01-453-384	Equipment Rentals, Leases	311	2,500	500	1,200
01-453-420	Dues & Subscriptions	280	100	300	300
01-453-450	Contracted Services	54,534	42,000	55,000	55,000
01-453-460	Seminars, Conference, & Meetings	1,350	1,200	250	1,200
01-453-491	General Expenses	26	700	700	700
01-453-900	Capital Assessment	14,250	19,000	19,000	19,000
<u>Total Park & Rec - Active</u>		\$ 272,181	\$ 453,915	\$ 460,621	\$ 505,223

Warrington Township Budget | 2022

Warrington Township General Fund 2022 Proposed Budget

Account Number	Account Description	2020 Actual	2021 Adopted	2021 Projected	2022 Proposed
<u>Park & Rec - Passive</u>					
01-454-110	Salary & Wages - Supervisory	\$ 81,675	\$ 126,053	\$ 122,798	\$ 136,463
01-454-115	Salary & Wages - Temporary	28,897	17,390	17,390	49,471
01-454-180	Overtime	-	3,500	-	3,500
01-454-196	Group Benefits	21,316	78,559	78,893	86,903
01-454-197	Pension 401 ER Match				3,508
01-454-198	457 ER Match				2,208
01-454-210	Office Supplies	11	400	-	-
01-454-231	Motor Fuels	225	4,200	280	2,000
01-454-238	Uniforms	-	1,000	-	-
01-454-241	General Operating Supplies	8,472	10,000	15,000	15,000
01-454-246	Bulk Salt	-	1,500	-	-
01-454-251	Vehicle Maintenance Supplies	100	1,000	700	600
01-454-253	Repair & Maintenance Buildings	614	1,000	750	750
01-454-254	Repair & Maintenance Machines & Equip.	823	1,500	1,500	1,500
01-454-261	Minor Equipment	127	4,000	400	500
01-454-310	Professional Services	-	2,900	-	-
01-454-321	Telephone	1,023	1,000	1,000	1,000
01-454-341	Advertising	-	250	100	200
01-454-342	Printing	-	50	50	-
01-454-360	Utilities	3,932	2,700	4,800	4,800
01-454-371	Land and Land Improvements	3,135	5,000	3,000	5,000
01-454-375	Vehicle Maintenance	11	1,000	-	1,000
01-454-376	Veteran's Monument	(220)	500	865	500
01-454-384	Equipment Rental & Lease	-	750	750	750
01-454-420	Dues & Subscriptions	250	100	300	300
01-454-450	Contracted Services	157,542	95,000	100,000	100,000
01-454-460	Seminars, Conference, & Meetings	3,062	2,500	2,500	2,500
01-454-491	General Expenses	-	100	100	100
01-454-900	Capital Assessment	26,250	35,000	35,000	35,000
<u>Total Park & Rec - Passive</u>		\$ 337,245	\$ 396,952	\$ 386,176	\$ 453,553

Warrington Township Budget | 2022

Warrington Township General Fund 2022 Proposed Budget

Account Number	Account Description	2020 Actual	2021 Adopted	2021 Projected	2022 Proposed
<u>Swim Club Operations</u>					
01-455-110	Salary & Wages - Supervisory	\$ 29,336	\$ 20,021	\$ 26,000	\$ 31,932
01-455-112	Salary & Wages - Staff	65,634	55,000	68,000	76,445
01-455-115	Salaries PW	32,257	30,750	28,000	29,519
01-455-180	Overtime	138	-	-	-
01-455-196	Group Benefits	18,390	35,385	38,107	41,758
01-455-197	Pension 401 ER Match				2,832
01-455-198	457 ER Match				936
01-455-210	Office Supplies	26	200	190	200
01-455-215	Postage	-	250	-	150
01-455-241	General Operating Supplies	23,886	18,000	21,000	18,000
01-455-261	Minor Equipment	5,360	4,500	4,500	4,500
01-455-310	Professional Services	739	700	-	-
01-455-341	Advertising	328	1,000	-	1,000
01-455-342	Printing	-	300	-	300
01-455-360	Utilities	12,267	11,700	12,000	12,000
01-455-374	Maintenance And Repairs	967	3,000	850	2,000
01-455-450	Contracted Services	22,880	27,000	13,000	20,000
01-455-454	State Fees	315	350	315	350
01-455-460	Seminars, Conferences & Meeting	1,682	800	-	500
01-455-740	Capital Purchases	5,214	10,000	10,000	-
01-455-957	Program Activities	915	3,100	1,100	2,500
<u>Total Swim Club Operations</u>		\$ 220,334	\$ 222,056	\$ 223,062	\$ 244,923

AUTHORIZED POSITIONS

Service Area	2018	2019	2020	2021	2022
Parks & Recreation					
Director of Parks & Recreation	0.00	0.50	1.00	1.00	1.00
Parks & Recreation Coordinator	1.00	1.00	1.00	1.00	1.00
Park Stewards (part-time - 2)	0.00	0.00	0.50	0.50	0.50
Swim Club Managers				0.40	0.40
Swim Club Lifeguards				3.00	3.00
Swim Club Office Attendants				0.50	0.50
Total	1.00	1.50	2.50	6.40	6.40

Various Departments

Warrington Township General Fund 2022 Proposed Budget					
Account Number	Account Description	2020 Actual	2021 Adopted	2021 Projected	2022 Proposed
<u>Governing Body</u>					
01-400-105	Salary & Wages - Elected Official	\$ 18,448	\$ 19,750	\$ 19,750	\$ 20,625
01-400-196	Group Benefits	1,411	1,511	1,511	1,578
01-400-210	Office Supplies	20	400	500	400
01-400-261	Minor Equipment	-	750	-	1,500
01-400-310	Professional Services	6,591	8,000	7,500	7,500
01-400-321	Telephone	3,310	2,900	2,900	2,900
01-400-341	Advertising	1,791	1,500	1,300	1,500
01-400-342	Printing	-	150	50	150
01-400-420	Dues & Subscriptions	3,397	3,500	3,500	3,500
01-400-460	Seminars, Conferences & Meetings	192	4,500	400	4,000
01-400-491	General Expenses	141	600	100	400
<u>Total Governing Body</u>		\$ 35,301	\$ 43,561	\$ 37,511	\$ 44,053
<u>Tax Collection</u>					
01-403-110	Salary & Wages - General Fund	\$ 22,733	\$ 24,750	\$ 22,552	\$ 25,927
01-403-111	Salary & Wages - Park & Recreation	8,856	8,070	7,646	9,113
01-403-196	Group Benefits	3,660	2,511	2,310	2,681
01-403-210	Office Supplies	274	500	500	500
01-403-215	Postage	2,573	2,700	2,700	2,700
01-403-342	Printing	-	1,400	300	1,400
01-403-460	Seminars, Conferences & Meetings	773	1,000	250	1,000
<u>Total Tax Collection</u>		\$ 38,869	\$ 40,930	\$ 36,258	\$ 43,321
<u>Solicitor/Legal Services</u>					
01-404-310	Township Solicitor	\$ 126,310	\$ 125,000	\$ 130,000	\$ 127,000
01-404-317	Labor Counsel Services	22,368	13,000	50,000	20,000
01-404-318	Litigation & Arbitration	12,063	30,000	25,000	20,000
<u>Total Solicitor/Legal Services</u>		\$ 160,741	\$ 168,000	\$ 205,000	\$ 167,000

Warrington Township Budget | 2022

Warrington Township General Fund 2022 Proposed Budget

Account Number	Account Description	2020 Actual	2021 Adopted	2021 Projected	2022 Proposed
<u>General Gov't Administration</u>					
01-406-110	Salary & Wages - FT	\$ 53,860	\$ 73,847	\$ 73,487	\$ 84,030
01-406-112	Salary & Wages - PT	35,341	49,472	49,472	45,974
01-406-180	Overtime	-	-	-	-
01-406-196	Group Benefits	50,640	32,860	43,840	44,650
01-406-197	Pension 401 ER Match				0
01-406-198	457 ER Match				1,681
01-406-210	Office Supplies	3,207	3,800	3,000	3,200
01-406-215	Postage	9,891	11,000	9,000	9,000
01-406-241	General Operating Supplies - COVID19	23,324	5,000	2,500	2,500
01-406-261	Minor Machine & Equipment	1,644	1,500	800	1,200
01-406-310	Professional Services	65,883	67,500	53,000	53,000
01-406-319	Other Services & Fees	49,124	40,000	38,000	38,000
01-406-321	Telephone	6,271	5,900	6,000	6,000
01-406-341	Advertising	379	500	700	500
01-406-375	Vehicle Maintenance	-	500	550	500
01-406-384	Machine & Equipment Rental	9,515	10,000	8,500	8,500
01-406-420	Dues & Subscriptions	424	400	1,300	400
01-406-450	Contracted Service	24,491	17,000	20,000	21,000
01-406-460	Seminars, Conferences & Meetings	1,851	1,000	1,700	1,000
01-406-491	General Operating Expenses	3,429	1,200	5,000	3,000
<u>Total General Gov't Administration</u>		\$ 339,274	\$ 321,479	\$ 316,850	\$ 324,135
<u>Engineering Services</u>					
01-408-313	Township Engineer	\$ 134,064	\$ 120,000	\$ 140,000	\$ 135,000
<u>Total Engineering Services</u>		\$ 134,064	\$ 120,000	\$ 140,000	\$ 135,000

AUTHORIZED POSITIONS

Service Area	2018	2019	2020	2021	2022
<u>Administrative Support</u>					
Receptionist	1.00	1.00	1.00	1.00	0.00
Admin. Support (Communications)	0.20	0.20	0.20	0.20	0.50
Total	1.20	1.20	1.20	1.20	0.50

2021 is the first year part time staff was included in the budget document

Warrington Township Budget | 2022

Warrington Township General Fund 2022 Proposed Budget

Account Number	Account Description	2020 Actual	2021 Adopted	2021 Projected	2022 Proposed
<u>Solid Waste Collection</u>					
01-427-310	Professional Services	\$ 11,270	\$ 11,270	\$ 11,270	\$ 11,270
01-427-450	Contracted Services	139,009	145,600	146,000	149,000
	<u>Total Solid Waste Collection</u>	\$ 150,279	\$ 156,870	\$ 157,270	\$ 160,270
<u>Environmental Advisory Council</u>					
01-428-112	Salary & Wages - Staff	\$ 2,250	\$ 2,901	\$ 2,901	\$ 2,974
01-428-196	Group Benefits	196	235	235	241
01-428-491	Activities	20,185	10,000	18,000	10,000
	<u>Total Environmental Advisory Council</u>	\$ 22,631	\$ 13,136	\$ 21,137	\$ 13,215

AUTHORIZED POSITIONS

Service Area	2018	2019	2020	2021	2022
Township Manger	2.00	2.00	3.50	3.50	4.25
Finance	3.00	3.50	3.00	3.00	3.25
Human Resources	0.00	0.50	1.00	1.00	1.00
Administrative Support	1.20	1.20	1.20	1.20	0.50
Police Services	38.00	41.50	40.50	40.50	42.00
Office of Emergency Services	6.90	6.90	6.90	6.90	7.00
Codes & Inspection	3.90	3.90	3.90	3.90	5.75
Planning & Development			3.00	3.00	3.40
Public Works	15.00	15.00	15.00	15.00	16.50
Parks & Recreation	1.00	1.50	2.50	6.40	6.40
Total	71.00	76.00	80.50	84.40	90.05

Fund Budgets



2022 Proposed Budget

Utility Proceeds Fund (02)



2021 Road Paving – Upper State Rd.

Warrington Township Budget 2022

Warrington Township Utility Proceeds Fund 2022 Proposed Budget

Account	Account Description	2020 Actual	2021 Adopted	2021 Projected	2022 Proposed
REVENUES					
<u>Interest Income</u>					
02-341-100	Interest Earnings	\$ 9,547	\$ 150,000	\$ -	\$ 150,000
02-341-101	Interest Earnings Rate Stabilization	-	-	-	-
	<u>Total Interest Income</u>	<u>\$ 9,547</u>	<u>\$ 150,000</u>	<u>\$ -</u>	<u>\$ 150,000</u>
<u>State Capital & Operating Grants</u>					
02-354-071	State Multi-Model Grant - Access Rd.	\$ -	\$ 245,000	\$ -	\$ 245,000
02-354-072	RACP Grant - Community Rm at Lions Pride Park	-	550,000	-	500,000
02-354-140	Electric Vehicle Charging Station - DEP	-	-	-	21,000
	<u>Total State Capital and Operating Grants</u>	<u>\$ -</u>	<u>\$ 795,000</u>	<u>\$ -</u>	<u>\$ 766,000</u>
<u>Interfund Transfers</u>					
02-392-006	Transfer from - Water & Sewer Capital	\$ -	\$ -	\$ -	-
02-392-008	Transfer from - Water & Sewer	84,670	-	-	-
02-392-009	Transfer from - Water & Sewer Bond	-	-	-	-
	<u>Total Interfund Transfers</u>	<u>\$ 84,670</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
	TOTAL REVENUES	\$ 94,217	\$ 945,000	\$ -	\$ 916,000
EXPENSES					
<u>General Gov't Admin</u>					
02-401-110	Salary & Wages	\$ -	\$ -	\$ -	-
02-401-196	Group Benefits	(16,406)	-	-	-
	<u>Total General Govt</u>	<u>\$ (16,406)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
<u>Projects</u>					
02-406-319	Other Fees & Services	\$ -	\$ -	\$ -	-
02-409-303	MS4 System Map	-	25,000	-	25,000
02-409-610	Twp. Bldg. Renovations - Façade and Windows	-	-	-	350,000
02-409-620	Township Building - HVAC Replacement	-	125,000	15,000	-
02-409-622	Station 78 - Masonry Repair	-	-	-	18,000
02-409-623	Equestrian Center Roof Replacement	-	-	-	200,000
02-409-670	Electric Charging Stations (Admin., Police, Lions Pride)	-	-	-	45,000
02-436-600	Phila Av Drainage	-	-	4,000	-
02-436-601	Storm Drainage Rehab - Warrington Village/ Freedom's Way	-	-	-	-
02-436-603	Folly Rd. Culvert Replacement	-	-	550,000	-
02-436-604	Palomino - Stream Channel Stabilization	-	330,000	20,000	-
02-439-110	2021 Road Paving - Public Works salaries	-	-	-	20,000
02-439-611	Township Building Access rd. to Easton Rd	-	325,000	50,000	350,000
02-439-612	Bus Shelter - Easton Rd./Freddoms Way	-	-	-	25,000
02-439-722	2021 Road Paving Program	-	1,200,000	1,200,000	1,180,000
02-448-364	PennDOT- W/S work done on County Line Rd	\$ -	\$ -	\$ -	184,900
02-454-372	Upper Nike/Lions Pride - Add Parking	-	-	-	130,000
02-454-611	Lions Pride Park - Phase IV - Community Rm	-	1,100,000	-	1,100,000
	<u>Total Projects</u>	<u>\$ -</u>	<u>\$ 3,105,000</u>	<u>\$ 1,839,000</u>	<u>\$ 3,627,900</u>
<u>Interfund Transfers</u>					
02-492-001	Transfer to General Fund	\$ 618,000	\$ 400,000	\$ 1,200,000	\$ 400,000
02-492-038	Transfer to Internal Services Fund	-	-	800,000	-
	<u>Total Interfund Transfers</u>	<u>\$ 618,000</u>	<u>\$ 400,000</u>	<u>\$ 2,000,000</u>	<u>\$ 400,000</u>
	TOTAL EXPENSES	\$ 601,594	\$ 3,505,000	\$ 3,839,000	\$ 4,027,900
	Excess Revenue/(Expenses)	\$ (507,377)	\$ (2,560,000)	\$ (3,839,000)	\$ (3,111,900)
	Beginning Fund Balance	\$ 13,430,911	\$ 12,923,534	\$ 12,923,534	\$ 9,084,534
	Ending Fund Balance	\$ 12,923,534	\$ 10,363,534	\$ 9,084,534	\$ 5,972,634

2022 Proposed Budget

Fire Fund (03)



Warrington Volunteer Fire company # 1 – Ladder 29

Warrington Township Budget **2022**

Warrington Township Fire Fund 2022 Proposed Budget

Account	Account Description	2020 Actual	2021 Adopted	2021 Projected	2022 Proposed
	REVENUES				
	<u>Real Property Taxes</u>				
03-301-100	Real Estate Taxes - Fire Fund	\$ 433,345	\$ 441,392	\$ 433,000	\$ 455,360
	<u>Total Real Property Taxes</u>	\$ 433,345	\$ 441,392	\$ 433,000	\$ 455,360
	<u>Interest Income</u>				
03-341-100	Interest Earnings	\$ 2,348	\$ 250	\$ 250	\$ 250
	<u>Total Interest Income</u>	\$ 2,348	\$ 250	\$ 250	\$ 250
	TOTAL REVENUES	\$ 435,693	\$ 441,642	\$ 433,250	\$ 455,610
	EXPENSES				
	<u>Finance</u>				
03-402-311	Audit & Accounting Services	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,300
	<u>Total Finance</u>	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,300
	<u>Tax Collection</u>				
03-403-110	Tax Collector	\$ 4,830	\$ 4,414	\$ 4,230	\$ 5,040
03-403-196	Group Benefits	422	338	324	386
	<u>Total Tax Collection</u>	\$ 5,252	\$ 4,752	\$ 4,554	\$ 5,426
	<u>Fire</u>				
03-413-354	Worker's Comp	\$ 65,726	\$ 32,000	\$ 39,300	\$ 33,000
03-413-510	Incentive Program	70,970	75,000	77,000	77,000
03-413-530	Payment for Operations	200,000	200,000	200,000	200,000
03-413-531	Reimbursement for Fire Relief Equipment	25,000	25,000	25,000	25,000
03-413-740	Capital Purch.-Mach. & Equip.	-	-	-	-
03-413-741	Allocation to Reserve for Fire Apparatus	-	100,000	100,000	100,000
	<u>Total Fire</u>	\$ 361,696	\$ 432,000	\$ 441,300	\$ 435,000
	<u>Debt Service</u>				
03-471-100	Tower Ladder Truck - Principal				\$ 8,000
03-472-100	Tower Ladder Truck - Interest				3,000
	<u>Total Debt Service</u>	\$ -	\$ -	\$ -	\$ 11,000
	TOTAL EXPENSES	\$ 370,248	\$ 440,052	\$ 449,154	\$ 454,726
	Excess Revenue/(Expenses)	\$ 65,445	\$ 1,591	\$ (15,904)	\$ 884
03-279-000	Beginning Fund Balance	\$ 41,420	\$ 106,865	\$ 106,865	\$ 90,961
	Ending Fund Balance	\$ 106,865	\$ 108,456	\$ 90,961	\$ 91,846

2022 Proposed Budget American Rescue Plan Fund (04)



Warrington Township Budget | 2022

Warrington Township American Rescue Plan Fund 2022 Proposed Budget					
Account Number	Account Description	2020 Actual	2021 Adopted	2021 Projected	2022 Proposed
REVENUES					
<u>Interest Earnings</u>					
04-341-100	Interest Earned	\$ -	\$ -	\$ 1,000	\$ 500
	<u>Total Interest Earnings</u>	\$ -	\$ -	\$ 1,000	\$ 500
<u>Federal Grants</u>					
04-392-001	Transfer from General Fund	\$ -	\$ -	\$ 1,285,338	\$ 1,285,338
	<u>Total Federal Transfers</u>	\$ -	\$ -	\$ 1,285,338	\$ 1,285,338
	TOTAL REVENUES	\$ -	\$ -	\$ 1,286,338	\$ 1,285,838
EXPENSES					
<u>Township Facilities</u>					
04-409-620	Township Building HVAC Replacement	\$ -	\$ -	\$ 515,000	\$ 50,000
04-409-621	Township Building - Touchless restroom fixtures	-	-	-	25,000
04-409-102	Township Building - Audio Visual Upgrades			-	25,000
04-410-100	Police Livescan (virtual prisoner processing)			-	50,000
	<u>Total Township Facilities</u>	\$ -	\$ -	\$ 515,000	\$ 150,000
<u>Stormwater Projects</u>					
04-436-701	Palomino Basin Emergency Spillway Modification	\$ -	\$ -	\$ -	\$ 500,000
04-436-703	Stormsewer Rehab- Warrington Village/Freedoms Way -phase 1	-	-	50,000	250,000
04-436-704	Stormsewer Rehab- Warrington Village/Freedoms Way -phase 2		-	-	60,000
04-436-706	TMDL - PRP Projects (Naturalize Basins)	-	-	50,000	50,000
04-436-707	Philadelphia Ave. Drainage Improvements	-	-	15,000	100,000
04-436-708	Fairways - Design and Construction - Stabilize Streambank				-
	<u>Total Stormwater Projects</u>	\$ -	\$ -	\$ 115,000	\$ 960,000
	TOTAL EXPENSES	\$ -	\$ -	\$ 630,000	\$ 1,110,000
	Excess Revenue/(Expenses)	\$ -	\$ -	\$ 656,338	\$ 175,838
	Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 656,338
	Ending Fund Balance	\$ -	\$ -	\$ 656,338	\$ 832,176

2022 Proposed Budget

Tax Stabilization Fund (05)



Warrington Township Budget | 2022

Warrington Township Tax Stabilization Fund 2022 Proposed Budget

Account	Account Description	2020 Actual	2021 Adopted	2021 Projected	2022 Proposed
REVENUES					
<u>Interest Income</u>					
05-341-101	Interest Earnings	\$ 21,787	\$ 10,000	\$ 1,800	\$ 8,500
	<u>Total Interest Income</u>	\$ 21,787	\$ 10,000	\$ 1,800	\$ 8,500
Transfers					
05-392-002	Transfer from Utilities Proceeds Fund	\$ -	\$ -	\$ -	\$ -
	<u>Total Transfers</u>	\$ -	\$ -	\$ -	\$ -
	TOTAL REVENUES	\$ 21,787	\$ 10,000	\$ 1,800	\$ 8,500
EXPENSES					
<u>Transfers</u>					
05-492-001	Transfer to General Fund	\$ -	\$ -	\$ -	\$ 400,000
05-492-021	Transfer to Debt Service	-	-	-	-
	<u>Total Transfers</u>	\$ -	\$ -	\$ -	\$ 400,000
	TOTAL EXPENSES	\$ -	\$ -	\$ -	\$ 400,000
	Excess Revenue/(Expenses)	\$ 21,787	\$ 10,000	\$ 1,800	\$ (391,500)
05-279-000	Beginning Fund Balance	\$ 4,018,274	\$ 4,040,061	\$ 4,040,061	\$ 4,041,861
	Ending Fund Balance	\$ 4,040,061	\$ 4,050,061	\$ 4,041,861	\$ 3,650,361

2022 Proposed Budget

Capital Projects 2016 Bond Fund (14)



Before



After

Storm Drain Rehabilitation for Warrington Village and the Fairways

Warrington Township Budget | 2022

Warrington Township Capital Projects 2016 Bond Fund 2022 Proposed Budget

Account Number	Account Description	2020 Actual	2021 Adopted	2021 Projected	2022 Proposed
REVENUES					
<u>Interest Earnings</u>					
14-341-000	Interest Earned	\$ 11,141	\$ 500	\$ -	\$ -
	<u>Total Interest Earnings</u>	\$ 11,141	\$ 500	\$ -	\$ -
	TOTAL REVENUES	\$ 11,141	\$ 500	\$ -	\$ -
EXPENSES					
<u>Township Facilities</u>					
14-409-110	Township Bldg Renovations (PW Salaries)	\$ 5,382.00	\$ 5,000.00	\$ 18,559.00	\$ -
14-409-196	Group Benefits	-	-	1,420	-
14-409-616	Township Bldg Renovations- Offices - Conference	43,922	32,423	36,443	-
	<u>Total Township Facilities</u>	\$ 49,304.00	\$ 37,423.00	\$ 56,422.00	\$ -
<u>Storm Sewer and Drains</u>					
14-436-613	Storm Drain Rehab - Freedoms Way	\$ 94,551.00	\$ 530,291.00	\$ 490,563.00	\$ -
14-436-711	Palomino Basin retrofit	2,282	-	-	-
14-436-715	Pickertown/Folly Road Drainage	234	-	-	-
	<u>Total Storm Sewer and Drains</u>	\$ 97,067.00	\$ 530,291.00	\$ 490,563.00	\$ -
	TOTAL EXPENSES	\$ 146,371.00	\$ 567,714.00	\$ 546,985.00	\$ -
	Excess Revenue/(Expenses)	\$ (135,230.00)	\$ (567,214.00)	\$ (546,985.00)	\$ -
14-279-000	Beginning Fund Balance	\$ 682,215.00	\$ 205,180.00	\$ 546,985.00	\$ -
	Ending Fund Balance	\$ 546,985.00	\$ (362,034.00)	\$ -	\$ -

2022 Proposed Budget

2019 Capital Bond Fund (15)



Folly Road Crosswalk and Pedestrian Signal

This fund should be expended out by the end of 2021.

Warrington Township Budget 2022

Warrington Township Capital Projects 2019 Bond Fund 2022 Proposed Budget

Account Number	Account Description	2020 Actual	2021 Adopted	2021 Projected	2022 Proposed
REVENUES					
<u>Interest Earnings</u>					
15-341-100	Interest Earned	\$ 37,557	\$ 100	\$ 100	\$ -
	<u>Total Interest Earnings</u>	\$ 37,557	\$ 100	\$ 100	\$ -
<u>State Capital & Operating Grants</u>					
15-355-100	State RACP Grant	\$ 1,000,000	\$ -	\$ -	\$ -
	<u>Total State Capital & Operating Grants</u>	\$ 1,000,000	\$ -	\$ -	\$ -
<u>Interfund Transfers</u>					
15-392-001	Transfer from General Fund	\$ -	\$ -	\$ 19,945	\$ -
15-392-008	Transfer from Water/Sewer Fund	-	-	-	-
	<u>Total Interfund Transfers</u>	\$ -	\$ -	\$ 19,945	\$ -
<u>Proceeds from Sale of Bonds/Loans</u>					
15-393-101	Proceeds from Sale of Bonds/Loans	\$ -	\$ -	\$ -	\$ -
15-393-201	Original Bond Issue Premium	-	-	-	-
	<u>Total Proceeds from Sale of Bonds/Loans</u>	\$ -	\$ -	\$ -	\$ -
	TOTAL REVENUES	\$ 1,037,557	\$ 100	\$ 20,045	\$ -
EXPENSES					
<u>Township Facilities</u>					
15-409-303	MS4 System Map	\$ 6,589	\$ -	\$ 500	\$ -
15-409-610	Police Station Design/Construction	6,569,944	-	619,013	-
15-409-611	Police Station Furnishings	282,890	-	-	-
15-409-612	3400 Pickertown Rd - Roof replacement	49,949	-	-	-
	<u>Total Township Facilities</u>	\$ 6,909,372	\$ -	\$ 619,513	\$ -
<u>Projects</u>					
15-430-722	Road Paving	\$ 1,142,332	\$ -	\$ (77,222)	\$ -
15-436-611	Storm Drainage - Pickertown Road	704	-	-	-
15-436-618	Storm Drainage - Fairways- Replace 18,500' storm drains	3,793	-	-	-
15-436-711	Palomino Basin Retrofit	28,874	105,127	256,000	-
15-436-712	Scarlet Oak Drive Drainage Improvements	58,514	-	16,000	-
15-436-713	Crosswalk (Inc. Flashing signal) - Folly Bradley Rds.	52,221	-	45,528	-
	<u>Total Projects</u>	\$ 1,286,438	\$ 105,127	\$ 240,306	\$ -
	TOTAL EXPENSES	\$ 8,195,810	\$ 105,127	\$ 859,819	\$ -
	Excess Revenue/(Expenses)	\$ (7,158,253)	\$ (105,027)	\$ (839,774)	\$ -
	Beginning Fund Balance	\$ 7,998,027	\$ 839,774	\$ 839,774	\$ -
	Ending Fund Balance	\$ 839,774	\$ 734,747	\$ -	\$ -

2022 Proposed Budget

Open Space Fund (16)

Coming in Fall 2021 . . .



DocterAdams®
Community Park



Warrington Township Budget | 2022

Warrington Township Open Space Fund 2022 Proposed Budget

Account Number	Account Description	2020 Actual 12/31/2018	2021 Adopted 12/31/2020	2021 Projected 12/31/2019	2022 Proposed 12/31/2020
REVENUES					
<u>Interest Earnings</u>					
16-341-100	Interest Earnings	\$ 8,864	\$ 2,800	\$ 500	\$ 500
16-341-101	Interest Earned Bond	900	150	-	-
	<u>Total Interest Earnings</u>	<u>\$ 9,764</u>	<u>\$ 2,950</u>	<u>\$ 500</u>	<u>\$ 500</u>
<u>State Capital & Operating Grants</u>					
16-354-070	Keep America Beautiful (Giant Food)	\$ -	\$ -	\$ -	\$ 15,000
16-354-071	Grant - Segment B & C Rt. 202 to Bradford Dam Trail	-	-	-	350,000
16-354-073	Keystone Grant - DocterAdams® Park	-	-	50,000	-
16-354-751	DCNR Grant (Lions Pride)	300,000	-	-	-
16-354-753	DCNR Pond to Wetland Conversion	94,180	94,200	30,000	64,200
16-354-754	DCNR Pickertown Rd Feasibility	12,500	-	-	-
16-354-755	DCED Lions Pride Park - trail and Boardwalk extension	-	179,628	-	-
	<u>Total State Capital & Operating Grants</u>	<u>\$ 406,680</u>	<u>\$ 273,828</u>	<u>\$ 80,000</u>	<u>\$ 429,200</u>
<u>Local Government Grants</u>					
16-357-701	DRVPC - Route 202 to Bradford Dam Trail	\$ 491,000	\$ 250,000	\$ -	\$ -
16-357-702	Bucks County CDBG Grant - DocterAdams Park	-	-	90,000	-
16-357-705	PECO Green Region Grant	-	10,000	10,000	-
	<u>Total Local Government Grants</u>	<u>\$ 491,000</u>	<u>\$ 260,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>
<u>Contributions and Donations</u>					
16-387-100	Open Space Contributions	\$ 297,000	\$ 120,000	\$ 60,000	\$ 20,000
16-387-751	Lions Pride Donations	61,974	50,000	4,500	4,500
16-387-752	DocterAdams® Contributions	-	-	450,000	150,000
	<u>Total Contribution and Donations</u>	<u>\$ 358,974</u>	<u>\$ 170,000</u>	<u>\$ 514,500</u>	<u>\$ 174,500</u>
<u>Interfund Transfers</u>					
16-392-002	Transfer from Utility Sale Proceeds	\$ -	\$ -	\$ -	\$ -
16-392-019	Transfer from Capital Improvement	-	50,000	50,000	100,000
	<u>Total Interfund Transfers</u>	<u>\$ -</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 100,000</u>
	TOTAL REVENUES	<u>\$ 1,266,418</u>	<u>\$ 756,778</u>	<u>\$ 745,000</u>	<u>\$ 704,200</u>

Warrington Township Budget | 2022

Warrington Township Open Space Fund 2022 Proposed Budget					
Account	Account Description	2020 Actual	2021 Adopted	2021 Projected	2022 Proposed
Number		12/31/2018	12/31/2020	12/31/2019	12/31/2020
	EXPENSES				
	<u>Public Works</u>				
16-430-255	Park & Rec Plan	\$ -	\$ -	\$ -	\$ -
16-430-720	Easton Rd. Pedestrian Crossing/Sidewalk installation	-	100,000	13,661	200,000
	<u>Total Public Works</u>	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ 13,661</u>	<u>\$ 200,000</u>
	<u>Park & Rec - Passive</u>				
16-454-612	Lion's Pride Park - Phase I	\$ 744,109	\$ -	\$ -	\$ -
16-454-613	Mill Creek Preserve	291	-	-	-
16-454-614	Open Space Signs	10,037	-	1,166	-
16-454-615	Feasibility Study - Pickertown Rd.	18,248	-	-	-
16-454-616	Lions Pride Park - Phase IIA (Kid Mountain/Landscaping)	359,084	-	3,237	-
16-454-617	Lions Pride Park - Phase IIB (After School/Teen Center)	24,896	-	-	-
16-454-618	Lions Pride Park - Phase IIC Pond to Wetland Conversion	16,214	150,000	26,207	300,000
16-454-619	Lions Pride Park - Phase III - Boardwalk Trail Extension	-	225,000	9,775	-
16-454-621	Red Coat Farm Drive Trail Repaving	-	25,000	1,243	-
16-454-670	DoctorAdams® Community Park	-	-	600,000	100,000
16-459-720	Historic Preservation10 Folly Rd. Renovations	301	100,000	18,000	100,000
	<u>Total Park & Rec - Passive</u>	<u>\$ 1,173,180</u>	<u>\$ 500,000</u>	<u>\$ 659,628</u>	<u>\$ 500,000</u>
	<u>Natural Resource Conservation</u>				
16-461-721	Weisel Preserve - Fencing, benches, trees, and shrubs	-	-	-	50,000
16-461-723	Open Space Acquisition costs	\$ 3,000	\$ -	\$ -	\$ -
16-461-728	202 to Bradford Trail constr. (Segments B & C - 2021)	199,552	650,000	28,600	750,000
16-461-729	Mill Creek Preserve Master Plan	-	-	31,694	10,000
16-461-730	Reserve at Emerson Farm Conservation Easement	-	19,600	3,000	16,600
16-461-731	Weisel Preserve Conservation Easement	-	29,600	-	-
16-461-732	Montgomery Gardens/Grove Farm Conservation Easement	-	29,600	-	29,600
	<u>Total Natural Resource Conservation</u>	<u>\$ 202,552</u>	<u>\$ 728,800</u>	<u>\$ 63,294</u>	<u>\$ 856,200</u>
	<u>Interfund Transfers</u>				
16-492-019	Transfer to Capital Improvement Fund	-	-	-	-
	<u>Total Interfund Transfers</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL EXPENSES	<u>\$ 1,375,732</u>	<u>\$ 1,328,800</u>	<u>\$ 736,583</u>	<u>\$ 1,556,200</u>
	Excess Revenue/(Expenses)	\$ (109,314)	\$ (572,022)	\$ 8,417	\$ (852,000)
	Beginning Fund Balance	\$ 1,151,477	\$ 1,042,163	\$ 1,042,163	\$ 1,050,580
	Ending Fund Balance	\$ 1,042,163	\$ 470,141	\$ 1,050,580	\$ 198,580

2022 Proposed Budget

Capital Improvement Fund (19)



Playground Structures relocated from Lions Pride Park to John Paul Park at Lower Nike

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.

Warrington Township Budget | 2022

Warrington Township Capital Improvement Fund 2022 Proposed Budget

Account	Account Description	2020 Actual	2021 Adopted	2021 Projected	2022 Proposed
REVENUES					
<u>Interest Earnings</u>					
19-341-000	Interest Earnings	\$ -	\$ 500	\$ -	\$ 100
	<u>Total Interest Earnings</u>	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ 100</u>
<u>Local Government Grants</u>					
19-357-030	BCCD grant - Bradley Rd	\$ 28,846	\$ -	\$ -	\$ -
	<u>Total Local Government Grants</u>	<u>\$ 28,846</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Interfund Transfers</u>					
19-392-001	Transfer from General Fund	\$ 143,778	\$ 170,000	\$ 165,000	\$ 165,000
	<u>Total Interfund Transfers</u>	<u>\$ 143,778</u>	<u>\$ 170,000</u>	<u>\$ 165,000</u>	<u>\$ 165,000</u>
	TOTAL REVENUES	\$ 172,624	\$ 170,500	\$ 165,000	\$ 165,100
<u>Park & Rec - Active</u>					
19-453-715	Swim Club Concrete decking lap pool	\$ 8,985	\$ -	\$ -	\$ -
19-453-717	Picnic tables - various parks	15,759	16,000	15,409	20,000
19-453-718	King Park I -Tennis & Basketball Courts	-	60,000	-	-
	<u>Total Park & Rec -Active</u>	<u>\$ 24,744</u>	<u>\$ 76,000</u>	<u>\$ 15,409</u>	<u>\$ 20,000</u>
<u>Park & Rec - Passive</u>					
19-454-718	Video Cameras at Parks	\$ -	\$ 20,000	\$ 1,608	\$ 20,000
	Playground re-location from Lions Pride to JPP				
19-454-719	@ Lower Nike	-	35,000	22,915	-
19-454-721	Lions Pride Park - Bocce Ball Court	-	-	-	20,000
	<u>Total Park & Rec - Passive</u>	<u>\$ -</u>	<u>\$ 55,000</u>	<u>\$ 24,523</u>	<u>\$ 40,000</u>
<u>Swim Club Operations</u>					
19-453-716	Swim Club Skimmer boxes	\$ 17,226	\$ -	\$ -	\$ -
19-455-720	Swim Club - Shade Structures	-	-	-	25,000
19-455-740	Swim Club - Pool Cover	-	-	-	20,000
19-455-741	Swim Club- Security Cameras	-	-	-	11,000
	<u>Total Swim Club Operations</u>	<u>\$ 17,226</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 56,000</u>
<u>Interfund Transfers</u>					
19-492-016	Transfer to Open Space Fund	\$ -	\$ 50,000	\$ 50,000	\$ 100,000
	<u>Total Interfund Transfers</u>	<u>\$ -</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 100,000</u>
	TOTAL EXPENSES	\$ 41,970	\$ 181,000	\$ 89,932	\$ 216,000
	Excess Revenue/(Expenses)	\$ 130,654	\$ (10,500)	\$ 75,068	\$ (50,900)
	Beginning Fund Balance	\$ 186,155	\$ 316,809	\$ 316,809	\$ 391,877
	Ending Fund Balance	<u>\$ 316,809</u>	<u>\$ 306,309</u>	<u>\$ 391,877</u>	<u>\$ 340,977</u>

Debt Service Fund (21)



Warrington (Township of) PA (Bucks County)

Update following upgrade to Aa1

Summary

Warrington Township's strong financial position will continue to improve in the near term in light of growing revenue and an expanding taxable base. The township's sale of its water and sewer systems at the end of fiscal 2019 resulted in the creation of a sizable new cash reserve outside of its General Fund. The township's debt burden will remain modest in the near-to-middle term due to an absence of borrowing plans on the horizon.

CREDIT OPINION

3 February 2020

On February 3, 2020, we upgraded the township's general obligation unlimited tax (GOULT) rating to Aa1 from Aa2.

Credit strengths

- >> Newly established sizable cash reserve generated from sale of water and sewer systems
- Strong and improved General Fund reserve position
- Large and growing taxable base
- Above average wealth and income levels

Credit challenges

Dependent on economically sensitive income tax revenue

Rating outlook

Outlooks are not typically assigned to local government credits with this amount of debt outstanding.

Factors that could lead to an upgrade

- >> Significant tax base expansion
- >> Continued and material growth in reserves and liquidity

Factors that could lead to a downgrade

- Material reduction of reserves and liquidity
- Outsized increase in leverage
- > Deterioration of taxable base and/or wealth levels

Key indicators

Exhibit 1

Warrington (Township of) PA (Bucks County)	2014	2015	2016	2017	2018
Economy/Tax Base					
Total Full Value (\$000)	\$2,717,807	\$2,791	\$2,830	\$2,916	\$2,9
Population	23,541	23,652	23,779	23,920	24,4
Full Value Per Capita	\$115,450	\$118,0	\$119,0	\$121,9	\$122
Median Family Income (% of US Median)	167,6%	164.2	163.7	167.6	167.
Finances					
Operating Revenue (\$000)	\$14,852	\$15,60	\$16,11	\$15,50	\$16,
Fund Balance (\$000)	\$1,979	\$2,469	\$4,392	\$4,825	\$5,0
Cash Balance (\$000)	\$2,957	\$2,746	\$2,691	\$944	\$3,8
Fund Balance as a % of Revenues	13,3%	15.8%	27.3%	31.1%	31,4
Cash Balance as a % of Revenues	19,9%	17.6%	16.7%	6.1%	23.8
Debt/Pensions					
Net Direct Debt (\$000)	\$39,304	\$38,13	\$41,87	\$24,79	\$23,
3-Year Average of Moody's ANPL (\$000)	\$3,603	\$6,191	\$12,68	\$17,02	\$18,
Net Direct Debt / Full Value (%)	1,4%	1.4%	1.5%	0.9%	0.8
Net Direct Debt / Operating Revenues (x)	2.6x	2.4x	2.6x	1.6x	1.5x
Moody's - adjusted Net Pension Liability (3-yr average) to Full Value (%)	0.1%	0.2%	0,4%	0,6%	0.6%
Moody's - adjusted Net Pension Liability (3-yr average) to Revenues (x)	0.2x	0.4x	0.8x	1.1x	1.1x

Profile

Warrington Township is a predominantly residential municipality located in suburban [Bucks County, Pennsylvania](#) (Aaa negative), about 21 miles north of Center City in [Philadelphia](#) (A2 stable). The township is home to approximately 24,000 residents.

Detailed credit considerations

Economy and Tax Base: Large residential tax base experiencing strong growth; Above average wealth and income levels Warrington's large \$3.1 billion property tax base (2019) in proximity to Philadelphia will continue to experience a healthy degree of growth in the near to middle term, as management reports ongoing residential development within the township. Roughly 200 new single-family homes and 40 new apartments are projected to come online in the near term. Management also reports a healthy degree of commercial development in progress, which includes the construction of supermarkets, retail outlets, and fitness facilities, along with a 90-unit memory care facility. After this development takes place, the township will be approximately 85% built out, leaving room for further growth in the future. The township's tax base has grown by a compound annual 2.4%, on average, over the last five years - a figure that exceeds medians for cities and townships across the commonwealth and nation.

The township's wealth and income levels are above average, which is favorable considering the township's dependence on income tax revenue. Median family income in the township is 168% of the nation. Additionally, poverty is only 7% in the township compared to 13% for the commonwealth. Countywide unemployment, at 3.7%, falls between the commonwealth and national levels. Full value per capita is well above average at \$125,000.

Population has continued to grow since 2010 and was approximately 24,000 residents in 2017.

Financial Operations and Reserves: Strong reserves and liquidity poised to improve; Reliance on income tax revenue for operations; Recent sale of water and sewer systems

Warrington's strong financial position will continue to improve in the near term. In December of 2019, the township finalized the sale of its water and sewer systems for \$35 million. Of that amount, approximately half was used to pay off outstanding debt, \$13 million was deposited into a capital reserve fund to fund the township's capital needs for the next six years, and \$4 million was deposited into a tax-rate stabilization fund to eliminate the need for large property tax levy increases. Given an additional \$17 million in reserves post sale, the township reports a very robust total operating reserve position of \$23.1 million, or roughly 143% of revenue, at fiscal year end 2019.

Aside from the benefit of this one-time revenue, the township's prudent management and conservative budgeting practices has resulted in three consecutive years of operating surpluses, bringing General Fund reserves to a five year high of \$4.6 million or 33.1% of revenue at the end of fiscal 2018. When incorporating the township's Debt Service Fund and Special Revenue Fund, its available fund balance grows to \$5.1 million. Management reports that fiscal 2019 is projected to end with a \$1 million operating surplus due to growth in earned income and property tax revenue. The township increased its property tax levy by 1.45 mills or 11.3% in fiscal 2018.

Conservatively, the township expects to have balanced operations in fiscal 2020. Future assessments of the township's credit quality will focus on its ability to maintain its healthy reserve position over the long term.

The township is reliant on economically sensitive earned income taxes, which account for about 27% of operating revenue. An additional 27% of revenue is derived from property taxes, while the remainder is derived predominantly from intergovernmental sources, charges for services, and real estate transfer taxes.

LIQUIDITY

The township's cash position is expected to remain very strong moving forward. At the end of fiscal 2018, its General Fund cash position was \$2.7 million or 19.7% of revenue. When incorporating the township's Debt Service and Special Revenue Funds, liquidity equated to \$3.9 million or 23.8% of revenue.

Debt and Pensions: Modest debt burden; Absence of near term borrowing plans

The township's debt burden will remain modest due to an absence of borrowing plans, since its capital plan was fully funded with proceeds from the sale of its water and sewer system. After the township issues its Series of 2020 bonds, which will refund its Series of 2013 bonds, its net direct debt will be approximately \$30.8 million or a modest 1.0% of full value. In fiscal 2018, debt service accounted for 13.6% of operating expenditures or \$2.2 million. The township issued debt in March of 2019 to finance the construction of a new police station. As such, debt service grew to approximately \$2.6 million in 2019. Favorably, however, it will remain stable through 2026 before declining significantly to \$1.6 million through 2034, when it declines furthermore to \$1.0 million through maturity.

DEBT STRUCTURE

The majority of the township's debt is fixed rate amortizes over the long term, with an average 69% of principal maturing over the next ten years. Approximately \$5.1 million or 16.9% of the township's debt is privately placed with [ID Bank, INLA](#) (Aa2 stable). The interest rate on the note is fixed at 2.1% through 2026 and then becomes variable but cannot exceed 4%. In the event of default, the entirety of the note may be due in full, though the township has sufficient liquidity to cover such an event. Moreover, due to the township's finances, we consider this risk to be minimal.

DEBT-RELATED DERIVATIVES

Warrington Township is not exposed to any swaps or other derivatives.

PENSIONS AND OPEB

The township contributes to one single-employer defined benefit pension plan covering police and one single-employer defined contribution plan covering non-uniformed employees. The township's annual contribution totaled \$876,000 in fiscal 2018, which equated to 5.4% of operating revenue.

The township's three year average adjusted pension liability, under Moody's methodology for adjusting reported pension data, was \$18.4 million in fiscal 2018, which is an average 1.14 times operating revenue. Moody's uses the adjusted net pension liability to improve comparability of reported pension liabilities. The adjustments are not intended to replace the township's reported liability information, but to improve comparability with other rated entities.

Total fixed costs including pension, post-employment benefits, and debt service in 2018 equaled \$3.2 million or 19.7% of revenue.

Management and Governance: Strong financial planning; Formal fund balance policy in place

The township practices strong fiscal management as evidenced by its strong fund balance growth. Historically, the township has budgeted conservatively. Moreover, it maintains a formal fund balance policy of keeping 15% of its annual budget in General Fund reserves. Additionally, the township's policy is to set aside one-time revenues for future use, which was the case with the one-time revenue received from the sale of its water and sewer systems.

Pennsylvania cities have an institutional framework score of Aa, or strong. Cities enjoy the authority to adjust the property tax millage without limitation. While many cities rely on economically sensitive revenues such as income taxes, they have the authority to increase property taxes to offset any declines in these revenues. Organized labor does have a strong presence in the state, and state labor law gives bargaining groups significant leeway to seek arbitration. Most cities have been challenged to control and predict labor costs,

Rating methodology and scorecard factors

The US Local Government General Obligation Debt methodology includes a scorecard, a tool providing a composite score of a local government's credit profile based on the weighted factors we consider most important, universal and measurable, as well as possible notching factors dependent on individual credit strengths and weaknesses, its purpose is not to determine the final rating, but rather to provide a standard platform from which to analyze and compare local government credits.

Exhibit 2

Warrington (Township of) PA (Bucks County)

Rating Factors	MeasureScore	
Economy/Tax Base (30%) ¹¹¹		
Tax Base Size: Full Value (in 000s)	\$3,063,625	Aa
Full Value Per Capita	\$125,179	Aa
Median Family Income (% of US Median)	167.6%	Aaa
Finances (30%)		
Fund Balance as a % of Revenues	31.4%	Aaa
5-Year Dollar Change in Fund Balance as % of Revenues	20.2%	Aa
Cash Balance as a % of Revenues	23.8%	Aa
5-Year Dollar Change in Cash Balance as % of Revenues	9.8%	A
Notching Factors: ²¹		
Other Analyst Adjustment to Finances Factor: Sale of sewer system resulting in cash reserves of \$17 million outside of General Fund	Up	
Management (20%)		
Institutional Framework	Aa	Aa
Operating History: 5-Year Average of Operating Revenues / Operating Expenditures	1.0x	A
Debt and Pensions (20%)		
Net Direct Debt / Full Value (%)	1.0%	Aa
Net Direct Debt / Operating Revenues (x)	1.9x	A
3-Year Average of Moody's Adjusted Net Pension Liability / Full Value (%)	0.6%	Aaa
3-Year Average of Moody's Adjusted Net Pension Liability / Operating Revenues (x)	1.1x	A
Scorecard-Indicated Outcome		Aal
Assigned Rating		Aa1

- Economy measures are based on data from the most recent year available.
- Notching Factors are specifically defined in the US Local Government General Obligation Debt methodology.
- Standardized adjustments are outlined in the GO Methodology Scorecard Inputs publication.

Sources Moody's Investors Service, US Census Bureau, Warrington Township audited financial statements

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Payments made on the bonds, notes and long-term obligations pertaining to the Township's governmental activities are made by the Debt Service Fund.

The Township issues general obligation bonds and notes to provide funds for the acquisition, construction, and improvements of major capital facilities. General obligation notes are direct obligations and pledge the full faith and credit of the Township. These notes are generally issued as 15–20-year serial notes with varying amounts of principal maturing each year.

Warrington Township 2022 Budget Debt Schedule

Debit Issue	Purpose	Issue Amount	Outstanding Principal 1/1/2022	Principal to be Paid 2022	Interest to be Paid 2022	Outstanding Principal 12/31/2022	Debt Mature Date
Series of 2012A	Refinance	6,360,000	1,175,000	585,000	26,443	590,000	12/2023
Series of 2012B	Road Construction Bonds	2,945,000	1,160,000	220,000	29,108	940,000	12/2026
Series of 2014	Capital Improvements	4,490,000	4,490,000	115,000	164,850	3,680,000	12/2034
Series of 2016	Capital Improvements	6,000,000	4,573,970	283,820	94,571	4,290,150	12/2036
Series of 2019	Police Station, Capital Improvements	9,930,000	9,660,000	145,000	297,286	9,515,000	12/2043
Series of 2020	Refinance of 2013 Issue	6,845,000	6,120,000	-	51,850	2,025,000	12/2032
Series of 2021	Refinance of 2014/2016	7,153,000	6,965,500	1,032,000	85,675	5,933,500	12/2036

Note: Series 2012B bond fund is charged to the Highway Aid Fund, not the Debt Service Fund

Warrington Township Debt Service Fund 2022 Proposed Budget

Account Number	Account Description	2020 Actual	2021 Adopted	2021 Projected	2022 Proposed
REVENUES					
<u>Real Property Taxes</u>					
21-301-100	Real Estate Taxes - Debt Service	\$ 2,138,525	\$ 2,141,860	\$ 2,145,000	\$ 2,092,941
	<u>Total Real Property Taxes</u>	\$ 2,138,525	\$ 2,141,860	\$ 2,145,000	\$ 2,092,941
<u>Investment Income</u>					
21-341-100	Interest Earnings	\$ -	\$ 2,000	\$ 1,000	\$ 2,500
	<u>Total Investment Income</u>	\$ -	\$ 2,000	\$ 1,000	\$ 2,500
<u>Interfund Transfers</u>					
19-392-001	Transfer from General Fund	\$ -	\$ -	\$ 250,000	\$ -
	<u>Total Interfund Transfers</u>	\$ -	\$ -	\$ 250,000	\$ -
	TOTAL REVENUES	\$ 2,138,525	\$ 2,143,860	\$ 2,396,000	\$ 2,095,441

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Warrington Township Debt Service Fund 2022 Proposed Budget

Account Number	Account Description	2020 Actual	2021 Adopted	2021 Projected	2022 Proposed
EXPENSES					
<u>Tax Collector</u>					
21-403-110	Tax Collector Salary	\$ 22,715	\$ 21,419	\$ 22,750	\$ 22,750
21-403-196	Group Benefits	551	1,639	1,740	1,740
	<u>Total Tax Collector</u>	\$ 23,266	\$ 23,057	\$ 24,490	\$ 24,490
<u>Debt Principal</u>					
21-471-110	2019 Bond - Principal	\$ 135,000	\$ 135,000	\$ 135,000	\$ 145,000
21-471-170	2012A Bond - Principal	590,000	600,000	600,000	-
21-471-179	2014 Bond - Open Space -Principal	105,000	110,000	110,000	115,000
21-471-180	2016 Bond- Cap Projects Principal	272,210	277,950	138,250	-
21-471-201	2020 Bond Issue - Capital Projects (refi 2013)	365,000	350,000	350,000	395,000
21-471-202	2020 Bond Issue - Open Space (refi 2013)	5,000	5,000	5,000	-
21-471-203	2021 Bond Issue - (refi 2012 & 2016)	-	-	-	804,200
	<u>Total Debt Principal</u>	\$ 1,472,210	\$ 1,477,950	\$ 1,338,250	\$ 1,459,200
<u>Debt Interest</u>					
21-472-110	2019 Bond Interest	\$ 310,712	\$ 304,037	\$ 304,037	\$ 297,287
21-472-116	2020 Cap Projects Int	500	-	-	-
21-472-170	2012A - Bond Interest	67,944	38,444	38,444	-
21-472-178	2014 Bond - Capital Projects - Interest	159,100	159,100	159,100	159,100
21-472-179	2014 Bond - Open Space - Interest	16,500	11,250	11,250	5,750
21-472-180	2016 Bond - Capital Projects- Interest	106,169	100,439	59,945	-
21-472-201	2020 Bond Issue - Capital Projects (refi 2013)	35,105	166,600	166,600	149,100
21-472-202	2020 Bond Issue - Open Space (refi 2013)	128,371	51,850	51,850	51,850
21-472-203	2021 Bond Issue -(refi 2012 & 2016)	-	-	15,715	71,228
	<u>Total Debt Interest</u>	\$ 824,401	\$ 831,720	\$ 806,941	\$ 734,315
<u>Fiscal Agent Fees</u>					
21-475-310	Trustee Fees	\$ 4,750	\$ 3,250	\$ 3,250	\$ 3,250
	<u>Total Fiscal Agent Fees</u>	\$ 4,750	\$ 3,250	\$ 3,250	\$ 3,250
	TOTAL EXPENSES	\$ 2,324,627	\$ 2,335,977	\$ 2,172,931	\$ 2,221,255
	Excess Revenue/(Expenses)	\$ (186,102)	\$ (192,117)	\$ 223,069	\$ (125,815)
	Beginning Fund Balance	\$ 123,745	\$ (62,357)	\$ (62,357)	\$ 160,711
	Ending Fund Balance	\$ (62,357)	\$ (254,474)	\$ 160,711	\$ 34,897

2022 Proposed Budget

Highway Aid Fund (35)



New Large Dump Truck Proposed for Public Works

Warrington Township Budget | 2022

Warrington Township Highway Aid Fund 2022 Proposed Budget

Account Number	Account Description	2020 Actual	2021 Adopted	2021 Projected	2022 Proposed
REVENUES					
<u>Interest Earnings</u>					
35-341-100	Interest Earnings	\$ 3,725	\$ 4,000	\$ 2,000	\$ 2,000
	<u>Total Interest Earnings</u>	\$ 3,725	\$ 4,000	\$ 2,000	\$ 2,000
<u>State Shared Revenue</u>					
35-355-200	State Liquid Fuels Tax	\$ 726,816	\$ 655,000	\$ 676,700	\$ 666,800
	<u>Total State Shared Revenue</u>	\$ 726,816	\$ 655,000	\$ 676,700	\$ 666,800
35-395-000	Refunds of Prior Year Expend.	\$ -	\$ -	\$ 88,210	\$ -
	<u>Refunds of Prior Year Expend.</u>	\$ -	\$ -	\$ 88,210	\$ -
	TOTAL REVENUES	\$ 730,541	\$ 659,000	\$ 766,910	\$ 668,800
EXPENSES					
<u>General Gov't Administration</u>					
35-406-319	Other fees	\$ 2,028	\$ 2,000	\$ 2,000	\$ 2,000
	<u>Total General Gov't Administration</u>	\$ 2,028	\$ 2,000	\$ 2,000	\$ 2,000
<u>Public Works - General</u>					
35-430-720	Guard Rail System	\$ 15,225	\$ -	\$ -	\$ -
35-430-740	Cap Purchase - Mack Dump Truck	\$ -	\$ 68,000	\$ 67,703	\$ 230,000
	<u>Total Public Works - General</u>	\$ -	\$ 68,000	\$ 67,703	\$ 230,000
<u>Winter Maintenance Services</u>					
35-432-246	Bulk Salt	\$ 17,658	\$ 100,000	\$ 50,000	\$ 100,000
35-432-247	Plow Equip. Maint. & Repairs	-	-	-	-
35-432-450	Contracted Services	41,803	250,000	220,000	260,000
	<u>Total Winter Maintenance Services</u>	\$ 59,461	\$ 350,000	\$ 270,000	\$ 360,000
<u>Traffic Control Devices</u>					
35-433-370	Traffic Signal Maintenance	\$ 71,451	\$ 40,000	\$ 32,000	\$ 40,000
	<u>Total Traffic Control Devices</u>	\$ 71,451	\$ 40,000	\$ 32,000	\$ 40,000
<u>Street Lighting</u>					
35-434-370	Street Light Maintenance	\$ 14,227	\$ 20,000	\$ 32,000	\$ 30,000
	<u>Total Street Lighting</u>	\$ 14,227	\$ 20,000	\$ 32,000	\$ 30,000

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Warrington Township Highway Aid Fund 2022 Proposed Budget

Account Number	Account Description	2020 Actual	2021 Adopted	2021 Projected	2022 Proposed
<u>Storm Sewers and Drains</u>					
35-436-372	Storm Sewer Pipe Maintenance	\$ 980	\$ 12,000	\$ 4,000	\$ 6,000
35-436-375	Storm Sewer Inlets	945	18,000	15,000	14,000
	<u>Total Storm Sewers and Drains</u>	\$ 1,925	\$ 30,000	\$ 19,000	\$ 20,000
<u>Road Maintenance</u>					
35-438-245	Highway Supplies	\$ 6,613	\$ 18,000	\$ 25,000	\$ 25,000
35-438-450	Road Maintenance	13,097	17,000	13,000	17,000
	<u>Total Road Maintenance</u>	\$ 19,710	\$ 35,000	\$ 38,000	\$ 42,000
<u>Highway Const. & Rebuilding Projects</u>					
35-439-610	General Construction Contracts	\$ -	\$ 500,000	\$ -	\$ 500,000
	<u>Total Highway Const. & Rebuilding Projects</u>	\$ -	\$ 500,000	\$ -	\$ 500,000
<u>Debt Principal</u>					
35-471-175	2012B Bond Issue - Principal	\$ 215,000	\$ 220,000	\$ 220,000	\$ 227,800
	<u>Total Debt Principal</u>	\$ 215,000	\$ 220,000	\$ 220,000	\$ 227,800
<u>Debt Interest</u>					
35-472-175	2012B Bond Issue - Interest	\$ 37,808	\$ 33,509	\$ 3,103	\$ 14,448
	<u>Total Debt Interest</u>	\$ 37,808	\$ 33,509	\$ 3,103	\$ 14,448
	TOTAL EXPENSES	\$ 421,610	\$ 1,298,509	\$ 683,806	\$ 1,466,248
	Excess Revenue/(Expenses)	\$ 308,931	\$ (639,509)	\$ 83,104	\$ (797,448)
	Beginning Fund Balance	\$ 839,165	\$ 1,148,096	\$ 1,148,096	\$ 1,231,200
	Ending Fund Balance	\$ 1,148,096	\$ 508,587	\$ 1,231,200	\$ 433,752

2022 Proposed Budget

Internal Service Fund (38)



Township Hook Truck with JCB Skid Steer

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 useful life.

Warrington Township Budget | 2022

Warrington Township Internal Service Fund 2022 Proposed Budget					
Account Number	Account Description	2020 Actual	2021 Adopted	2021 Projected	2022 Proposed
REVENUES					
<u>Interest Earnings</u>					
38-341-100	Interest Earnings	\$ -	\$ 600	\$ 300	\$ 300
	<u>Total Interest Earnings</u>	\$ -	\$ 600	\$ 300	\$ 300
<u>Proceeds of General Fixed Asset Disposal</u>					
38-391-100	Proceeds from Sale	\$ 20,150	\$ 60,000	\$ 19,300	\$ 50,000
	<u>Total Proceeds of Gen Fixed Asset Disposal</u>	\$ 20,150	\$ 60,000	\$ 19,300	\$ 50,000
<u>Interfund Transfers</u>					
38-392-001	Departmental Assessments (Transfer from General 01)	\$ 298,500	\$ 403,000	\$ 403,000	\$ 509,000
38-392-002	Transfer from Utility Proceeds Fund	-	-	850,000	-
38-392-008	Transfer from Water/Sewer Fund	-	850,000	-	-
	<u>Total Interfund Transfers</u>	\$ 298,500	\$ 1,253,000	\$ 1,253,000	\$ 509,000
	TOTAL REVENUES	\$ 318,650	\$ 1,313,600	\$ 1,272,600	\$ 559,300
EXPENSES					
<u>Public Safety</u>					
38-474-256	Police Patrol Sedan	\$ 1,040	\$ -	\$ -	\$ -
38-474-259	Police Admin SUV Vehicle	129,195	-	-	-
38-474-300	Police In-Car Video Cameras	-	-	-	-
38-474-401	Police Radios Police 7 yr Lease	56,481	56,481	56,481	56,481
38-474-402	Car Camera replacement	56,481	-	-	-
38-474-851	Emergency Services Vehicle - Fire Marshal	-	-	-	-
	<u>Total Public Safety</u>	\$ 243,196	\$ 56,481	\$ 56,481	\$ 56,481
<u>Parks & Recreation/Public Works</u>					
38-474-654	Street Sweeper Lease	\$ 38,792	\$ 38,792	\$ 38,792	\$ 38,792
38-474-658	DPW-Hook Truck (1) Lease - 3 yrs.	73,404	-	-	-
38-474-660	Chev Pickup Truck (Replacement)	54,990	-	-	-
38-474-661	Chev Utility Truck (Replacement)	65,017	-	-	-
	<u>Total Public Works</u>	\$ 232,203	\$ 38,792	\$ 38,792	\$ 38,792
<u>New Purchases/Leases - 2022</u>					
38-410-740	Police - Vehicles- 3 Patrol Sedans	-	155,000	155,000	182,000
38-410-750	Police - Equipment- Watchguard Cameras	-	85,000	85,000	-
38-411-740	Emergency Service Vehicle	-	-	-	80,000
38-430-740	Mecalac Model 8 Excavator (Replacement)- Lease	-	100,000	31,602	31,602
38-430-741	2 Ex-Mark 72" Lawnmowers	-	-	-	28,000
38-430-742	ATV for Plowing/Landscaping	-	-	-	15,000
38-454-740	P & R - Vehicles (Park Steward/Director)	-	33,000	-	30,000
	<u>Total 2022 New Purchases/Leases</u>	\$ -	\$ 373,000	\$ 271,602	\$ 366,602
	TOTAL EXPENSES	\$ 475,399	\$ 468,273	\$ 366,875	\$ 461,875
	Excess Revenue/(Expenses)	\$ (156,749)	\$ 845,327	\$ 905,725	\$ 97,425
38-279-000	Beginning Fund Balance	\$ (839,165)	\$ (995,914)	\$ (995,914)	\$ (90,189)
	Ending Fund Balance	\$ (995,914)	\$ (150,587)	\$ (90,189)	\$ 7,236

2022 Proposed Budget

Capital Budgeting

5-Year Capital Improvement Plan



Warrington Township 2022 - 2026 Capital Improvement Program

Project Name	Project Description	2021	2022	2023	2024	2025	2026	Source of 2022 Funds
Administration/Parks & Rec/Open Space								
Township Building renovations- Phase II	Install 6 new Roof-top HVAC units, Run Natural Gas line to Township Building	500,000	50,000					American Rescue Plan
Township Building renovations- Phase III	Window Installation and Façade improvements		350,000					Utility Proceeds Fund
Township Building renovations- Phase IV	Install elevator			150,000				
Township Building - Boardroom Audio/ Visual Upgrades	Replace Audio System and determine if video upgrades are needed		25,000					American Rescue Plan
Township Building - Restroom Renovations	Install Touchless fixtures in restrooms		25,000					American Rescue Plan
Station 78 - Structural repairs	Masonry cornice repair		18,000					Utility Proceeds Fund
Picnic Tables	Six-year plan to replace picnic tables at various parks and Swim Club (10-15 per year)	16,000	20,000	20,000	20,000	20,000		Capital Improvement Fund
Master Plan - Mill Creek Preserve/Weisel Preserve/Emerson Farm	Master Plan study to determine best use for three preserved properties	30,000	10,000					Open Space Fund
Mill Creek Preserve Improvements	Install Parking Lot, restrooms, picnic tables, benches, signage			250,000				
Conservation Easements - Weisel Preserve/Emerson Farm/Montgomery Gardens/Grove Farm	Conservation Easement and Endowments on all three properties	89,000						Open Space Fund
Weisel Preserve Improvements	Install fencing, trees and shrubs, benches, dog waste stations		50,000					Open Space Fund
Lions Pride Park Phase II	Convert Pond to Wetland	100,000	300,000	50,000				Open Space Fund/Grant
Lions Pride Park Phase III*	Construct Boardwalk Trail extension of into woods and add observation platform		225,000					
Lions Pride Park Phase IV*	Construct Community Room		1,500,000	500,000				
Lions Pride Park - Performing Arts Area	Install small performance area in front of berm		50,000					
Lions Pride Park - Bocce Ball Court	Install Bocce Ball Court		20,000					Capital Improvement Fund
Renovations to 10 Folly Rd.	Architectural Services and renovations to 10 Folly Rd.	18,000	100,000					Open Space Fund
Swim Club - Replace main pool and slide	Replace or repair main pool		2,000,000					
Swim Club - Replace liner at lap pool	Replace lap pool liner			150,000				
Swim Club - Pavilion for party rentals	Install Pavilion for party rental and programming			80,000				
Swim Club - Shade Structures	Install 2 -3 shade structures by main pool		25,000					Capital Improvement Fund
Swim Club - New fencing - Upper Pool	replace fencing at Upper Pool					20,000		
Swim Club - Parking Lot Split rail fencing	Install Split-rail fencing in parking lot			10,000				Capital Improvement Fund
Swim Club - Pool Covers	Purchase new pool cover for main pool		20,000					Capital Improvement Fund
Swim Club - Replace Security cameras								Capital Improvement Fund
Reserve at Emerson Farm Conservation Easement	Conservation Easement	10,000	16,600					Open Space Fund
Montgomery Gardens/Grove Farm Conservation Easement	Conservation Easement		29,600					Open Space Fund
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.		450,000					Liquid Fuels Fund
King Park I - Tennis & Basketball Courts	Replace tennis/basketball courts & fencing at King Park			200,000				
Barness Park	Netting and poles installed at Jack Toy Field				22,000			

2022 - 2026 Capital Improvement Program

Project Name	Project Description	2021	2022	2023	2024	2025	2026	Source of 2022 Funds
<u>Parks & Recreation/Public Works</u>								
Street Sweeper Lease	Capital Lease		38,792					Internal Services Fund
Case Excavator Lease	Capital Lease	31,601	31,601	31,601	31,601			Internal Services Fund
New Vehicle	ATV for plowing, salting and landscaping		15,000					Internal Services Fund
Vehicle Replacement	Mack Granite Dump Truck		230,000					Liquid Fuels Fund
Equipment Replacement	2 Exmark 72" Lawn mower		28,000					Internal Services Fund
Vehicle Replacement	Pick-up Truck - Parks (stewards)		30,000.00					Internal Services Fund
<u>Circulation</u>								
Road Paving	Resurface approximately 4 miles of Township roads per year	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	Utilities Proceeds Fund
Easton Rd. Pedestrian Crossing/Sidewalk installation	Paint crosswalks at Freedons Way/Easton Rd. and Shetland Drive and construct walking trail	-	100,000					Open Space Fund
Lions Pride Park/Upper Nike - additional Parking	Pave gravel parking lot and add 10 - 20 parking spaces		130,000					Utilities Proceeds Fund
Install Rt. 202 to Bradford Dam Trail	Install Rt. 202 to Bradford Dam Trail - From Mill Creek Rd to Lower State and Bellflower Blvd. (segments B & C)		771,000					
Township Building Access to Easton Rd	Construct connection/driveway from Township Building to Homestar Realty	200,000	175,000					Utilities Proceeds Fund
Electric Charging Stations	Install charging stations at he Police Station, Administration Building and Lions Pride Park		45,000					Utilities Proceeds Fund
John Paul Park at Lower Nike	Pave Parking lot near Pavilions				75,000			
Upper Nike/IPW - Parking Lot	Resurface Parking Lot			150,000				
Traffic Signal - Battery Backups	Purchase & Install Battery Backup units at 14 Intersections			75,000				
<u>Public Safety</u>								
Video cameras at various locations	Security Cameras at various Township facilities & parks	20,000	20,000	20,000	20,000	20,000	20,000	Capital Improvement Fund
Livescan Prisoner Processing	Purchase and install Livescan Prisoner Processing		50,000					American Rescue Plan
Police Radios - 7-year lease	Portable Radios for Police	56,481	56,481					Internal Services Fund
Police SUV's (3)	Replacement for existing vehicles for normal usage. Three Ford Explorer Interceptors - fully equipped		182,000					Internal Services Fund

Warrington Township 2022 - 2026 Capital Improvement Program

Project Name	Project Description	2021	2022	2023	2024	2025	2026	Source of 2022 Funds
Storm Drainage								
MS4 System Map	Required by DEP as part of MS4 permit	25,000	25,000					Utilities Proceeds Fund
TMDL- PRP Projects	Naturalize Basins	50,000	50,000	10,000				American Rescue Plan
Storm Rehab - Warrington Village/Freedoms Way	Replace or reline existing storm sewer pipes	510,000	60,000	56,000				American Rescue Plan
Palomino Basin Retrofit	Reconstructing the outlet structure to meet DEP flow requirements		400,000					American Rescue Plan
Fairways	Design to stabilize the streambank in the Fairways			93,500	67,000			
Phila. Ave. Drainage Improvements	Measures to reduce flooding	15,000	100,000					American Rescue Plan
Palomino Basin Emergency Spillway modification and berm improvements	Stabilization of the emergency spillway channel and increasing the berm heights		310,000					Utilities Proceeds Fund
PADOT - Water Sewer Work on County Line Rd	Water & sewer work along County Line Rd working with PADOT		184,900					Utilities Proceeds Fund
Docter Adams® Community Park	Renovations to Willow Knoll Community Park to include: 40-yard dash, Obstacle Course, Basketball court, playgrounds		100,000					Open Space Fund

*Project to move forward if grant funding is received

Total

\$ 2,871,082 \$ 7,577,974 \$ 4,866,101 \$ 1,665,601 \$ 1,260,000 \$ 1,220,000

2022 Proposed Budget Supplemental Information



Township Wide

AUTHORIZED POSITIONS

Service Area	2018	2019	2020	2021	2022
Township Manger	2.00	2.00	3.50	3.50	4.25
Finance	3.00	3.50	3.00	3.00	3.25
Human Resources	0.00	0.50	1.00	1.00	1.00
Administrative Support	1.20	1.20	1.20	1.20	0.50
Police Services	38.00	41.50	40.50	40.50	42.00
Office of Emergency Services	6.90	6.90	6.90	6.90	7.00
Codes & Inspection	3.90	3.90	3.90	3.90	5.75
Planning & Development			3.00	3.00	3.40
Public Works	15.00	15.00	15.00	15.00	16.50
Parks & Recreation	1.00	1.50	2.50	6.40	6.40
Total	71.00	76.00	80.50	84.40	90.05

****2021 is the first year the part time employees were included
in the Authorized positions charts****

Appendix A
GLOSSARY OF KEY TERMS

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.
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.
ARPA	American Rescue Plan Act The Act also includes funding for state, local, and tribal governments as well as education and COVID-19-related testing, vaccination support, and research.
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.
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.

Appendix A GLOSSARY OF KEY TERMS

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 PROJECTS	Projects to which we 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).
COVID-19	A disease caused by a new strain of coronavirus. 'CO' stands for corona, 'VI' for virus, and 'D' for disease. Formerly, this disease was referred to as '2019 novel coronavirus' or '2019-nCoV.' A new virus linked to the same family of viruses as Severe Acute Respiratory Syndrome (SARS) and some types of common cold. Due to this virus spreading, quarantining was mandated by the state beginning March 18, 2020. The restrictions gradually lessened, but precautions are still being taken as of the end of 2020.
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.

Appendix A

GLOSSARY OF KEY TERMS

DEPARTMENT	A major administrative segment responsible for the provision of services within a functional area.
DEPRECIATION	Expiration of the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. That portion of the cost of a capital asset which is charged as an expense during a particular period.
EXPENDITURES	Where accounts are kept on the modified accrual basis of accounting, the cost of goods received or services rendered whether cash payments have been made or not.
FISCAL YEAR	The 12-month period that begins with the first day of any particular month and ends on the last day of the 12 th 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 1 st .
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.

Appendix A

GLOSSARY OF KEY TERMS

FUND	A fiscal and accounting tool with a self-balancing set of accounts to record revenue and expenditures.
FUND BALANCE	The excess of a fund's assets over its liabilities. A negative fund balance is sometimes called a deficit. A positive fund balance is sometimes called a surplus. A portion of the Township's General Fund estimated actual ending fund balance may be re-appropriated as a source of funds to balance the following year's budget
GAAP	GENERALLY ACCEPTED ACCOUNTING PRINCIPLES 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.
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 where repayment is backed by the full faith and credit of the government issuing them.
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.

Appendix A
GLOSSARY OF KEY TERMS

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. 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
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

Appendix A
GLOSSARY OF KEY TERMS

ORGANIZATIONAL CHART	A graphic presentation, by function, of programs and services provided to clients or other township departments.
PANDEMIC	an outbreak of a disease that occurs over a wide geographic area (such as multiple countries or continents) and typically affects a significant proportion of the population
PENNDOT	Pennsylvania Department of Transportation.
PENSION CONTRIBUTION	The amount paid into a pension plan by an employer pursuant to actuarial calculations of the required amount to fund future benefits.
RATING	The credit worthiness of the Township as evaluated by independent agencies relating to the repayment of debt.
REVENUE	Funds received by the Township as income, including tax payments, licenses and permits, fees for specific services, departmental earnings, receipts from other municipalities, fines, forfeitures, grants, contributions, reimbursed expenses and investment income.
REVENUE ESTIMATE	A formal estimate of how much revenue will be earned from a specific revenue source for some future time period.
SERVICES	Professional or technical expertise purchased from external sources or Output provided 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.

Appendix A

GLOSSARY OF KEY TERMS

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.

CHART OF **ACCOUNTS**