

Warrington Township

2023 Proposed Budget



Community



Board of Supervisors

Fred Gaines, Chair
Eileen Albillar, Vice Chair
Ruth Schemm
Michael J. Diorka
Vanessa Maurer

November 15, 2022

Barry P. Luber, Township Manager
Peter Kim, Finance Director



Building a sense of community is a priority for Warrington Township.

Building a sense of community is a priority for Warrington Township. Bringing a community together to strengthen and help provide a safe and enjoyable environment for the residents.

Pictures on the cover, top to bottom and left to right

Warrington Community Day – A celebration of a variety of what Warrington has to offer and fun for all

Warrington’s Mary Barness Community Pool – a gathering place for residents and non-residents alike all through the summer season

Warrington Police Officers help Students Prepare for Upcoming IRun4Life 3K.

Warrington Firefighters at a local elementary school for a fire prevention presentation.

The central square at the Shops at Valley Square is a relaxed gathering place for shoppers.

“Alone, we can do so little; together, we can do so much” – **Helen Keller.**



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General Township Information





Township History

Warrington Township was founded in October 1734, and the township 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 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 over 25,000 residents and over 375 businesses. Warrington Township is a dynamic residential and bustling commercial community. 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's historical, 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

We, the Supervisors of Warrington Township, are elected to serve and be accountable to the Warrington community by preserving and enhancing the quality of life. We promote the health, safety, and welfare of the residents of Warrington Township, in an inclusive, transparent and fiscally responsible manner.

Board Of Supervisors

OFFICERS

Chair – Fred R. Gaines

Vice Chair – Eileen Albillar

MEMBERS

Ruth Schemm, Member

Michael J. Diorka, Member

Vanessa Maurer, 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/ Director of Planning & Zoning

Peter Kim, Director of Finance

Joseph Knox, Director of Public Works

Andrew Oles, Director of Parks & Recreation

Budget Documents 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's operations. The budget projects revenues and expenditures based on historical data and current trends. These projections are directions and keys to achieve the township goals and objective in the short and long-term.

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 2023 budget development process began in the summer when Department Heads began preparing their anticipated goals for 2023 and budget requests. Throughout the fall, these requests were reviewed and analyzed by the Finance Director's and Township Manager's Offices. 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 the late spring of each year. Staff, working with the Township Engineer on projects requiring engineering, prepares recommended projects for inclusion in the Program.

The 2023 Proposed Budget and the 2023 - 2027 Proposed Capital Improvement Program was made available to the public. Budget workshops were held in September and October on both 2023 - 2027 Proposed Capital Improvement Program and the 2023 Proposed Budget and both are scheduled to be considered for adoption on November 22, 2022

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, 2022 accomplishments, specific goals for 2023, and five years of financial expenditure data by fund.

The Supplemental Information section at the end of the budget 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 Vehicle Replacement Fund (formerly titled the Internal Services 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 levels. 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 Highway Aid Fund, and the Vehicle Replacement Fund. These are primarily construction projects



or major purchases that generally have a useful life of at least 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 from the Township Manager

November 15, 2022

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

The 2023 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 a slight proposed tax increase of 1.25 mills for the General Fund and .25 mills for the Fire Fund. We are continuing the Homestead Rebate program for residential taxpayers at the Township level reducing taxes approximately \$52 per household.

The Board reviewed the proposed budget on multiple occasions, and conducted budget workshops on September 27, 2022, October 11, 2022, and October 25, 2022. 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 2023 Proposed Budget presents a spending plan of \$17.5 million dollars in the General Fund, which is the primary operating account for the Township. The 2023 proposed revenues nearly match the appropriations and there is a projected 2023 ending fund balance of \$6.5 million in the General Fund that can be utilized to ensure that expenditures for next year can be met. The Township has twelve funds included in the budget. In addition to the General Fund, other funds include Debt Service, Highway Aid, Vehicle Replacement, 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 2023 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, Assistant Township Manager, and Finance Director 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 assigned departments, along with the Township Manager, Assistant Township Manager, and Finance Director. In 2023, 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 third 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 2022, the Police Department had several Officers off duty due to being on disability or Worker's Compensation. Additionally, the Township anticipates a guaranteed retirement in 2024. The importance of public safety cannot be overstated and putting Officers back on the street is a main priority of the Township. The following positions have been added to the budget to prepare for future retirements and departures.

1. Police Officer – Full-Time
2. Police Officer – Full-Time

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 interconnective 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.



Inflation and Supply Chain Issues

The nation and the world have been experiencing significant inflation and supply chain issues. These issues are impacting every household, business, nonprofit organization, and government entity in one way or another. Food, interest rates, materials, services, and other commodity prices have been constantly rising.

The result of these ongoing issues is higher costs for materials, services, and other commodities that the Township relies upon to operate on a day-to-day basis. Capital Projects are taking longer than anticipated due to supply chain issues. Additionally, cost estimates for Capital Projects that were prepared just a year or so ago are no longer reliable. The Township has seen bids for Capital Projects come in at amounts significantly higher than what they would have just a year ago. The Township has taken steps to reduce the cost or eliminate some of these Capital Projects, but still needs to complete critical Capital Projects like road paving and stormwater facilities maintenance/upgrades.

Economic Outlook

The economic outlook for the Township is positive. There are existing commercial developments that will continue to generate revenue throughout 2023. There are other projects that are in the planning stages that should be underway in 2024 or later 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 \$400,000 from the Utility Proceeds Fund (UPF), \$400,000 from the Tax Stabilization Fund (TSF), and \$500,000 from Health Insurance Reimbursements to close a \$1.3 million funding gap in its General Fund (GF) in 2022. 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 2023 proposed budget includes a 1.25 mill tax increase bringing in approximately \$480,000, the utilization of \$600,000 from the TSF, and \$650,000 from Health Insurance Reimbursements to work towards closing an anticipated \$1.7 million funding gap.



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 continue 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. The Township has discussed and reviewed several options for tax increases over the next five years or so. Ultimately, we are looking at an approximate 5 mill increase in tax millage between 2023 and 2028 (including the 1.25 mill increase in 2023). Of course, this increase is based on projecting economic conditions and the increase could be less if the township's revenue exceeds its expenditures over the next five years. It is important to note that this number is based upon current projections for current operations (not including any additional hires between 2024 and 2028). If the Township determines it is necessary to provide additional staff (including Police and Fire), the total millage increase will need to be revisited. Township staff will continue to review and present projections every year based upon the most accurate data available at that time.

Infrastructure and Capital Projects

As we prepare for 2023, 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. The Township continues to take advantage of grant opportunities to maximize the utilization of the money used to fund capital projects. Some of the capital projects to be undertaken in 2023 include:

Stormwater Facilities

- MS4 System Map
- Stormwater Rehabilitation – Warrington Village
- Basin Modifications – Palomino Farms
- Retention Basin Outfall Channel Rehabilitation – Palomino Farms
- Stormwater Collection/Conveyance System Upgrade – Alou Village
- TMDL – PRP Projects (Naturalize Basins)

Facilities

- Township Building HVAC Replacement
- Lions Pride Park Community Room
- 10 Folly Road Schoolhouse Renovations
- Fire Station 78 – Design for expansion of Station 78

Parks and Recreation/Open Space

- Lions Pride – Pond to Wetland Conversion
- Mill Creek Preserve Meadow Installation
- King Park – Tennis & Basketball Court Reconstruction
- Barness Pool Feasibility Study & Design of new Main pool and amenities
- Barness Pool Lap Pool Liner Replacement



- Security Cameras at Various Parks
- Route 202 to Bradford Dam Walking Trail – Segments B & C
- Conservation Easements on dedicated township open space recently acquired

Public Works/Roads

- Road Paving Program
- Traffic Calming Program
- Bristol Road & Easton Road Intersection Improvements – Design Phase
- Township Building Access – Easton Road
- Bus Shelter – Freedoms Way/Easton Road
- Easton Road – Pedestrian Walking Trail Installation

Township Goals

The Township adopts a separate set of goals on an annual basis. These goals are tracked by the Township Manager's Office and the progress of these goals is provided on a quarterly basis. The goals are categorized into departments that hold responsibility for their completion. These goals cover matters like policy updates, initiatives, research, and creation/implementation of various programs. Please see Appendix – A. Township Adopted Goals in the budget document for a list of these goals in more detail.

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 2023 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 Finance Director Peter Kim, Assistant Finance Director Amy Organek, and Assistant Township Manager Christian Jones for their hard work in assisting me in putting the 2023 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.

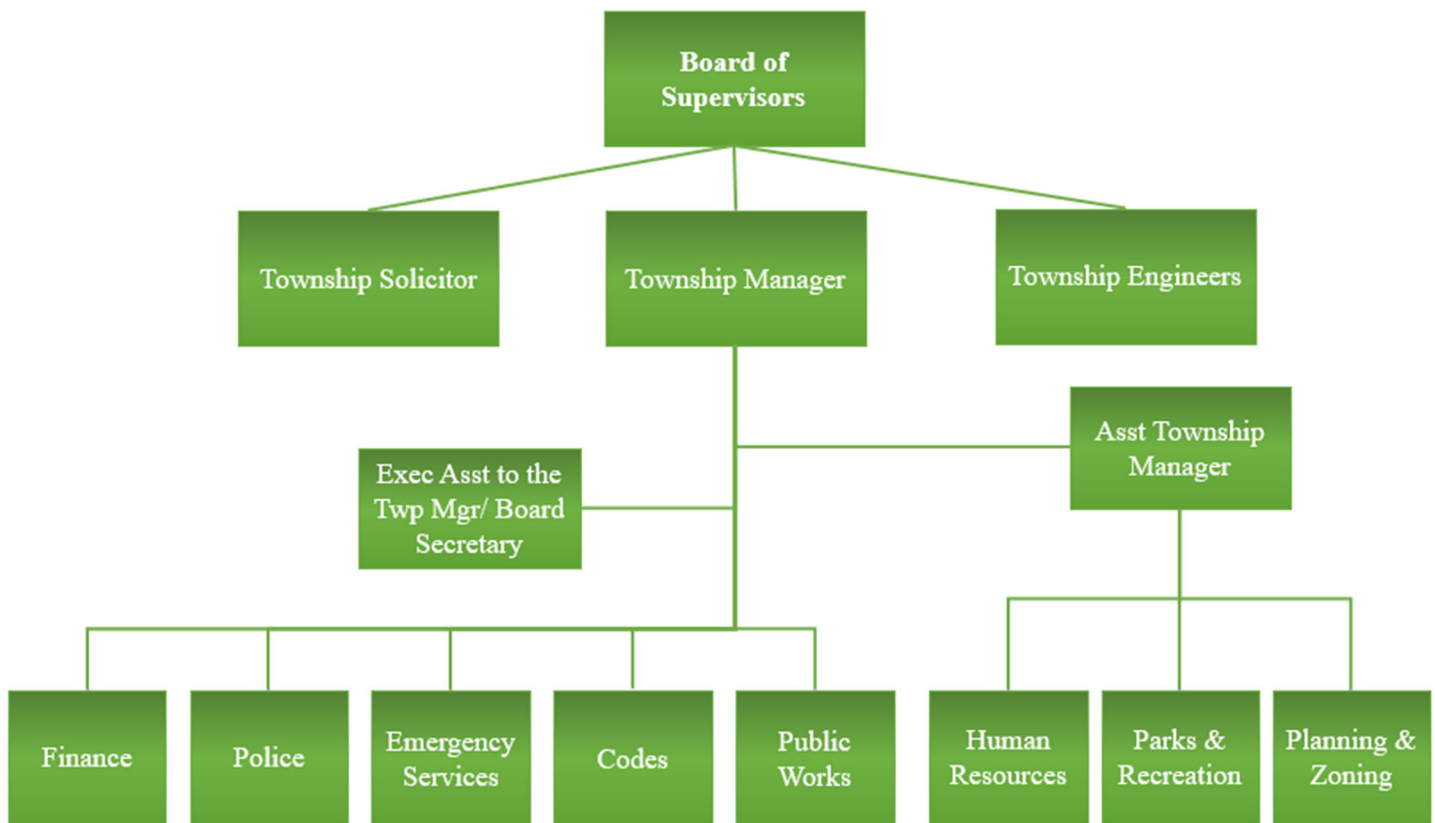
Conclusion:

Following the comprehensive plan and implementing recommendations in the Parks, 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 2023 are as follows:



Boards and Commissions

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



Budget Highlights

Key Dates:

Budget Work Session:	September 27, 2022
Budget Work Session:	October 11, 2022
Budget Work Session:	October 25, 2022
Proposed Budget presented to Board of Supervisors:	November 15, 2022
Board of Supervisors vote on 2023 Proposed Budget:	November 22, 2022



2023 Proposed Budget Highlights

- **1.5 Mill Real Estate Tax Increase**
 - ✓ The Mill rate will be 16.12 to 17.62 (9.31% Increase)
 - 1.25 mill for General Fund
 - 0.25 for Fire Fund
- **\$ 700,000 use of Delaware Valley (DVIT) Trust Reserve Funds**
 - ✓ Health Trust (\$ 650K) & WC (\$ 50K)
- **\$ 600,000 use of Tax Stabilization (05) Fund**
 - ✓ Projected Tax Stabilization Fund Balance at Dec. 31, 2023, will be \$ 3.125 M
- **Two New Police Officers (one officer at Full Year & another officer at Three-quarter Year)**
- **Purchase of a new \$1.7 million Tower Ladder Fire Truck for the Warrington Volunteer Fire Company Station 29**
- **New Subdivision & Land Development Ordinance (SALDO) Adoption & Implementation**
- **Township communication enhancement**
 - ✓ Social media
 - ✓ Township website
 - ✓ Quarterly newsletter
 - ✓ Electronic newsletter (E-Link)
 - ✓ Public service announcement videos
- **Continue progress towards making Warrington a more Walkable Community**



General Fund Budget Summary

2022 Projections:

- The 2022 Revenue is estimated at \$16,982,095 an increase of \$518,736 or 3.05% compared to the 2021 Budget.
- The 2022 Expenditures are estimated at \$16,972,483 which is \$391,684 or 2.3% more than the 2021 Budget.
- The 2022 projected Revenue is expected to be more than Expenditures by approximately \$9,612.
- The funding gap will be closed, in part, with transfers of \$400,000 from the Utility Proceeds Fund (UPF) and \$400,000 from the Tax Stabilization Fund (TSF) as budgeted.

2023 Proposed Budget:

- The 2023 Revenue is budgeted at \$17,571,300 an increase of \$589,205 or 3.4% compared to the 2022 Projected.
- The 2023 Expenditures are budgeted at \$17,571,300 an increase of \$598,171 or 3.53% compared to the 2022 Projected.
- The 2023 budgeted Revenue is expected to be more than Expenditures by approximately \$100.
- The funding gap will be closed with \$600,000 from Health Trust Reimbursements, \$50,000 from Workers Compensation Trust Reimbursements, and a transfer of \$600,000 from the Tax Stabilization Fund (TSF).
- The 2023 Budget ending fund balance (undesignated) is estimated at \$6,550,576 or 37.3% of the 2023 Budget Expenditures.

2023 Warrington Township Budget



Fund Balance Summary

	GENERAL (01) FUND	UTILITY PROCEEDS (02) FUND	FIRE (03) FUND	ARPA (04) FUND	TAX STB (05) FUND	OPEN SPACE (16) FUND	CAPITAL IMP (19) FUND	DEBT SERVICE (21) FUND	HIGHWAY AID (35) FUND	*VEHICLE REPLC (38) FUND	TOTAL
Beginning Balance	\$ 6,550,476	\$ 9,868,803	\$ 1,185,666	\$ 1,936,105	\$ 3,690,173	\$ 239,941	\$ 420,453	\$ (150,277)	\$ 1,235,574	\$ 159,292	\$ 25,136,207
Sources of Funds:											
Act 511 Taxes	7,890,000	-	-	-	-	-	-	-	-	-	7,890,000
Real Estate Taxes	3,816,400	-	575,900	-	-	-	-	2,372,805	-	-	6,765,105
State Shared Revenue	703,800	745,000	-	-	-	419,200	-	-	710,000	-	2,578,000
Interfund Transfers	600,000	-	560,000	-	-	-	130,000	282,611	-	417,050	1,989,661
Public Safety	1,429,000	-	-	-	-	-	-	-	-	-	1,429,000
Interest Earnings	12,000	11,000	1,200	2,000	35,000	3,000	150	2,500	2,200	2,500	71,550
Business Licenses & Permits	564,600	-	-	-	-	-	-	-	-	-	564,600
Local Grants	20,000	-	-	-	-	-	112,500	-	-	-	132,500
Recreation Program & Swim Club	414,200	-	-	-	-	-	-	-	-	-	414,200
Special Assessments	230,000	-	-	-	-	-	-	-	-	-	230,000
Fines	196,600	-	-	-	-	-	-	-	-	-	196,600
Contributions and Donations	4,400	-	-	-	-	23,500	-	-	-	-	27,900
Solid Waste Collection	180,000	-	-	-	-	-	-	-	-	-	180,000
Charges for Services	348,100	-	-	-	-	-	-	-	-	-	348,100
Rents & Royalties	225,000	-	-	-	-	-	-	-	-	-	225,000
Miscellaneous	851,000	-	-	-	-	-	-	-	-	-	851,000
Asset Disposal	-	-	-	-	-	-	-	-	-	22,000	22,000
Prior year refunds	2,000	-	-	-	-	-	-	-	-	-	2,000
All Other Revenues	84,200	-	-	-	-	-	-	-	-	-	-
Total Revenue	17,571,300	756,000	1,137,100	2,000	35,000	445,700	242,650	2,657,917	712,200	441,550	23,917,217
Uses of Funds:											
Salaries & Benefits	5,122,809	-	6,200	-	-	-	-	25,225	-	-	5,154,234
Operating Expenditures	12,254,291	-	366,300	-	-	-	-	3,500	452,180	-	13,076,271
Capital Expenditures	-	5,860,900	1,415,000	1,733,200	-	675,000	435,000	-	236,900	377,602	10,733,602
Transfers	130,000	-	40,011	-	600,000	-	-	-	242,600	-	1,012,611
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Principal	42,000	-	-	-	-	-	-	1,748,726	-	-	1,790,726
Interest	22,100	-	-	-	-	-	-	712,167	-	-	734,267
Total Expenditures	17,571,200	5,860,900	1,827,511	1,733,200	600,000	675,000	435,000	2,489,618	931,680	377,602	32,501,711
Ending Fund Balance	\$ 6,550,576	\$ 4,763,903	\$ 495,255	\$ 204,905	\$ 3,125,173	\$ 10,641	\$ 228,103	\$ 18,022	\$ 1,016,094	\$ 223,240	\$ 16,551,712
* Formally Vehicle Replacement Fund was called Internal Services Fund											



Fund Balance Summary Continued

	2022 Beginning Fund Balance	2022 Revenues (Estimated)	2022 Expenditure (Estimated)	2022 Surplus/ (Deficit) (Estimated)	2022 Ending Fund Balance (Estimated)	2023 Proposed Revenue	2023 Proposed Expenditure	2023 Surplus/ (Deficit) per Budget	2023 Projected Balance
GENERAL (01) FUND	6,540,864	16,982,095	16,972,483	9,612	6,550,476	17,571,300	17,571,200	100	6,550,576
UTILITY PROCEEDS (02) FUND	12,591,703	14,700	2,737,600	(2,722,900)	9,868,803	756,000	5,860,900	(5,104,900)	4,763,903
FIRE (03) FUND	1,045,166	590,200	449,700	140,500	1,185,666	1,137,100	1,827,511	(690,411)	495,255
ARPA (04) FUND	1,285,472	1,299,133	648,500	650,633	1,936,105	2,000	1,733,200	(1,731,200)	204,905
TAX STB (05) FUND	4,050,173	40,000	400,000	(360,000)	3,690,173	35,000	600,000	(565,000)	3,125,173
OPEN SPACE (16) FUND	733,305	444,300	937,664	(493,364)	239,941	445,700	675,000	(229,300)	10,641
CAPITAL IMP (19) FUND	479,000	170,200	228,747	(58,547)	420,453	242,650	435,000	(192,350)	228,103
DEBT SERVICE (21) FUND	(231,974)	2,542,248	2,460,550	81,698	(150,277)	2,657,917	2,489,618	168,299	18,022
HIGHWAY AID (35) FUND	1,082,453	718,348	565,227	153,121	1,235,574	712,200	931,680	(219,480)	1,016,094
*VEHICLE REPLACEMENT (38) FUND	29,655	498,861	369,224	129,637	159,292	441,550	377,602	63,948	223,240
* Formally Vehicle Replacement Fund was called Internal Services Fund									



2023 Proposed Budget Timeline

Mon, Jun 27, 2022		Budget package and instructions sent to all Departments Heads. Proposed budgets to be submitted to Finance by 07/29/2022. Capital Project Request Form & prior year Capital Improvement Plan (CIP) sent to Board of Supervisors (BOS).
Fri, Jul 29, 2022	Tue, Sep 6, 2022	Finance Director compiles Department Budgets and Other Funds and prepares preliminary projections for year-end 2022 & 2023 Proposed Budget.
Fri, Sep 9, 2022	Fri, Sep 16, 2022	Township Manager, Finance Director, and Assistant Township Manager meet with Department Heads to review department budgets, equipment needs, and capital projects.
Mon, Sep 19, 2022	Fri, Sep 23, 2022	Meetings between BOS liaisons, Department Heads, Township Manager, Finance Director, and Assistant Township Manager.
Tue, Sep 27, 2022		Budget Work Session I Departmental personnel requests. Share Five-Year (2023 - 2027) outlook for General Fund Revenue, Expenditures, & Fund Balance, along with the draft copy of 2023 operating Budget.
Tue, Oct 11, 2022		Budget Work Session II Share Draft Copy of Five-Year CIP (2023 - 2027) & Request feedback from the BOS.
Wed, Oct 12, 2022	Mon, Oct 24, 2022	Incorporate BOS feedback into 2023 Proposed Operating Budget & Five-Year CIP (2023 - 2027). Revise 2022 projections as necessary & prepare and complete 2023 Proposed Budget PowerPoint Presentation.
Tue, Oct 25, 2022		Budget Work Session III Present 2023 Proposed Operating Budget & 2023-2027 CIP to BOS.
Wed, Oct 26, 2022	Mon, Nov 14, 2022	Incorporate the BOS feedback and make final adjustments to the 2023 Proposed Operating Budget & 2023-2027 CIP
Tue, Nov 15, 2022		Present Final Version of 2023 Proposed Operating Budget and Five-Year (2023 - 2027) CIP.
Tue, Nov 22, 2022		The BOS considers and votes on the proposed budget.
Tue, Dec 13, 2022		If the budget is not adopted on Tue, Nov 22, 2022, the BOS consider and vote on the proposed budget on Tue, Dec 13, 2022



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 session(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





Cash Management & 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. 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.

To be modified for future policy update:

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.

Proposed modification for the future update:

All securities shall be purchased in the name of the 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 an 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.

GAAP COMPLIANCE

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 Management

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 is 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

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual (Projected)	2023 Proposed Budget
Beginning Balance	4,431,557	4,553,748	5,780,896	5,832,302	6,540,864	6,550,476
Revenue	13,660,478	15,372,789	14,814,290	17,499,137	16,982,095	17,571,300
Expenditure	13,457,580	14,014,504	14,754,763	16,341,920	16,972,483	17,571,200
Surplus / (Deficit)	202,898	1,358,285	59,527	1,157,218	9,612	100
Ending Fund Balance	4,634,455	5,912,033	5,840,423	6,989,520	6,550,476	6,550,576
Ending Fund Balance / Operating Expenditure Ratio	34.4%	42.2%	39.6%	42.8%	38.6%	37.3%



Non-Uniform Travel Policy

Year of the Revision: 2022
 Date of Prior Travel Policy Placed: July 10, 2013
 Effective Date: May 11, 2022

PURPOSE:

The purpose of the Travel Policy is to establish guidelines for payment and reimbursement of travel, lodging, meals, and incidental expenses related to approved conferences, seminars, meetings, and training programs on behalf of Warrington Township. This policy applies to all non-uniformed Township employees. Any travel-related incidental expenses shall be reimbursed only for travel involving an overnight stay.

- I. Reimbursements - The following guidelines shall be used to determine what is/is not reimbursable:
 - a. For a one-day trip, lunch will be reimbursed up to receipt amount with the cap amount of U.S. GSA Per Diem Rates (date and location of the travel) if lunch is not included as part of the meeting training or conference. For example, the GSA Per Diem Rate for lunch in Philadelphia, PA, is \$20.
 - b. When a convention, seminar, conference, etc., provides meal/s as part of its program (agenda), no reimbursement shall be provided, regardless of the employee selection of the meal.
 - c. In cases when a convention, seminar, conference, etc., requiring an overnight stay adjourns for a meal that is not included in its cost and subsequently reconvenes, attending Township employees may be reimbursed up to receipt amount with the cap amount of U.S. GSA Per Diem Rates based on date and location of the travel (i.e., 2022 Philadelphia, PA – meal reimbursement limit are: Breakfast: \$18; Lunch: \$20; Dinner: \$36; Total: \$74; Travel (first & last) day total limit: \$55.50)
 - d. Reimbursements are only for Warrington Township Employees. Expenses for spouses, significant others, or anyone traveling with an employee will not be reimbursed by the township.
 - e. It shall be the responsibility of the employee to clarify with the Township Manager or Finance Director what is and what is not reimbursable prior to attending a convention, seminar, conference, etc., to eliminate any questions. A Township employee may be reimbursed for meals and events associated with a meeting, convention, seminar, conference, etc. but are not included in the cost of registration, e.g., a banquet.
 - f. No reimbursements shall be granted for the cost of an optional social event, e.g., a golf outing, a special tour, etc.
 - g. Employees should be preauthorized or permitted by the Township Manager or Finance Director to use the township credit card for any charges related to the travel. The preauthorization must occur before the trip.
 - h. All reimbursement requests and requirements (i.e., receipt, event schedule, itemized reimbursements) will be collected and submitted by the employee. The reimbursement decision will be determined by the Finance Department, Finance Director, or Township Manager.
 - i. Alcoholic beverages of any type are not eligible for reimbursement.
 - j. All meals or any reimbursement requires a valid receipt.
- II. Lodging
 - a. All reasonable efforts to obtain the lowest possible lodging rates should be made, including government rates, but accommodations at the host hotel, conference center, or facility rates are acceptable.
 - b. All receipts and approved hotel rate confirmation or proof (i.e., conference hotel rate) will be required for any reimbursement.
 - c. If possible and permittable with the travel approval, the related lodging should be charged to the township credit card with preapproval by the Township Manager or Finance Director.
 - d. Any reimbursement requires a valid receipt.



III. Transportation

- a. All Township travel by car/truck should be done with a Township vehicle whenever possible. An employee who is not assigned a vehicle should check with their Department Head for the availability of a vehicle. If a vehicle is not available, the employee should check with the other departments for the availability of another department's vehicle. In case of no vehicle is available and the use of a personal vehicle is required, the use of the employee's vehicle must be approved by the Township Manager or Finance Director for the employee to receive a reimbursement. The employee will be reimbursed based on IRS standard mileage rates (i.e., 58.5 cents per mile in 2022), and Google Map directions will be used to determine the reimbursement distance.
- b. Reimbursement will not be provided for mileage not directly related to the training or conference.
- c. All travel that cannot be completed by vehicle due to the event's distance from Warrington Township should utilize air or rail transportation. All reasonable efforts to obtain the lowest possible air or rail fee should be made.
- d. A rental car is subject to separate approval by the Township Manager and Finance Director. The rental car is subject to the availability of other forms of transportation and the overall total cost compared to other transportation methods. If approved, the rental vehicle must have insurance during the rental period, and all receipts will be required for any reimbursement. As the rental car is an option, all responsibility related to the rental will be with the employee. The reimbursement will be limited to only the rental car cost. All other expenses such as insurance, violation, and fines will not be eligible for reimbursement. The rental car and associated responsibilities would always fall under the employee renting the vehicle.
- e. All reimbursement requests and requirements (i.e., google direction for milage traveled & IRS standard mileage rate, total milage reimbursement requesting) will be collected and submitted by the employee. The reimbursement decision will be determined by the Finance Department, Finance Director, or Township Manager.
- f. Any reimbursement requires a valid receipt.

IV. Other Miscellaneous Travel Expenses

Miscellaneous travel expenses are defined as those costs not considered primary means of transportation, lodging-related, or included under the Township's meal and incidental per diem allowance.

- a. Receipts will be required for other travel-related incidental expenses such as gas, tolls, parking fees, Transportation Network Company (TNC – i.e., Uber, Lyft), taxicab fares, Hotel internet, etc.
- b. Hotel phone calls are not reimbursable unless the call is an emergency in its nature. Regular phone communication should be preplanned for the travel period.

FY 2022 Per Diem Rates for Philadelphia, Pennsylvania
[\(<https://www.gsa.gov/travel/plan-book/per-diem-rates>\)](https://www.gsa.gov/travel/plan-book/per-diem-rates)



Telecommuting Policy

OBJECTIVE

Telecommuting allows employees to work at home, on the road or in a satellite location for all or part of their workweek in a full-time or part-time capacity. Warrington Township considers telecommuting to be a viable, flexible work option when both the employee and the job are suited to such an arrangement. Telecommuting may be appropriate for some employees and jobs but not for others. Telecommuting is not an entitlement or a fringe benefit and it in no way changes the terms and conditions of employment with Warrington Township.

PROCEDURES

Telecommuting can be informal, such as working from home for a short-term project or on the road during business travel, or a formal, set schedule of working away from the office as described below. Either an employee or a Department Head can suggest telecommuting as a possible work arrangement. Any telecommuting arrangement made may be discontinued at will and at any time at the request of either the telecommuter or the Township.

Eligibility

Before entering into any telecommuting arrangement, the employee and Department Head, with the assistance of Human Resources, will evaluate the suitability of such an arrangement, reviewing the following areas:

- The employee must possess good time-management and organizational skills.
- The employee must be self-motivated, self-reliant, and disciplined.
- Employee suitability. The employee and Department Head will assess the needs and work habits of the employee, compared to traits customarily recognized as appropriate for successful telecommuters.
- Job responsibilities. The employee and Department Head will discuss the job responsibilities and determine if the job is appropriate for a telecommuting arrangement.
- Equipment needs, workspace design considerations and scheduling issues. The employee and Department Head will review the physical workspace needs and the appropriate location for the telework.
- Tax and other legal implications. The employee must determine any tax or legal implications under IRS, state and local government laws, and/or restrictions of working out of a home-based office. Responsibility for fulfilling all obligations in this area rests solely with the employee.

Equipment

On a case-by-case basis, Warrington Township will determine, with information supplied by the employee and the Department Head, the appropriate equipment needs (including hardware, software, modems, phone and data lines and other office equipment) for each telecommuting arrangement. Human Resources and Information Technology Departments will serve as resources in this matter. Equipment supplied by the Township will be maintained by the Township. Equipment supplied by the employee, if deemed appropriate by the Township, will be maintained by the employee. Warrington Township accepts no responsibility for damage or repairs to employee-owned equipment. Warrington Township reserves the right to make determinations as to appropriate equipment, which is subject to change at any time. Equipment supplied by the township is to be used for business purposes only. Upon termination of employment, all Township property will be returned to the Township, unless other arrangements have been made.



The employee will establish an appropriate work environment within his or her home for work purposes. Warrington Township will not be responsible for costs associated with the setup of the employee's home office.

Security

Consistent with the Township's expectations of information security for employees working at the office, telecommuting employees will be expected to ensure the protection of proprietary Township information accessible from their home office.

Safety

Employees are expected to maintain their home workspace in a safe manner, free from safety hazards. Injuries sustained by the employee in a home office location and in conjunction with his or her regular work duties are normally covered by the Township's workers' compensation policy. Telecommuting employees are responsible for notifying the Township of such injuries as soon as practicable. The employee is liable for any injuries sustained by visitors to his or her home worksite.

Telecommuting is not designed to be a replacement for appropriate childcare. Although an individual employee's schedule may be modified to accommodate childcare needs, the focus of the arrangement must remain on job performance and meeting business demands.

Communication

Employees must be available by phone and email during core hours. Employees must be available to attend scheduled meetings and participate in other required office activities at the home office as needed.

Time Worked

Telecommuting employees who are not exempt from the overtime requirements of the Fair Labor Standards Act will be required to accurately record all hours worked using Warrington Township's time-keeping system. Hours worked in excess of those scheduled per day and per workweek require the advance approval of the telecommuter's Department Head. Failure to comply with this requirement may result in the immediate termination of the telecommuting arrangement. Telecommuting employees who are exempt from the overtime requirement of the Fair Labor Standards Act should accurately record all hours worked using Warrington Township's time-keeping system.

Ad Hoc Arrangements

Temporary telecommuting arrangements may be approved for circumstances such as inclement weather, special projects or business travel. These arrangements are approved on an as-needed basis only, with no expectation of ongoing continuance.

All informal telecommuting arrangements are made on a case-by-case basis, focusing first on the business needs of the Township.



Funds Overview





Funds 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 were 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 established in 2021 to track federal grant revenue awarded to local governments to assist funding necessary for COVID-19 recovery. Eligible Operating and 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 was expended as of December 31, 2021 and will have no further expenditures.

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 was expended as of December 31, 2021 and will have no further expenditures.

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 throughout the township Facilities (Township building, Park systems, and Open Space, etc.)

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.

Vehicle Replacement (Formerly 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 State, employer (Township) and employee contributions as well as dividends and interest earnings, and gain on investments.

Expenses are for payments to retirees as well as advisory and actuarial fees.

Non-Uniformed Pension Fund (65)

Revenue is derived from State, employer (Township) and employee contributions as well as dividends and interest earnings, and gain on investments.

Expenses are for payments to retirees as well as advisory and actuarial fees.



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 Management 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 (14) Fund	2016 Bond Proceed	Repaving of Township Streets, Stormwater Management
** Capital (15) Fund	2019 Bond Proceed	Capital Projects-New Police Station
Open Space Fund (16)	2013 Bond Proceed, Grants, & Interfund Transfer	Acquisition, and Improvement to Open Space Trail System Expansion
Capital Improvement Fund (19)	Park & Recreation Assessment Fee	Facilities Improvements; Parks and Recreation Facilities Improvements
Debt Service Fund (21)	Real Estate Taxes	Principal and Interest payment on Township's debt (Bonds & Loans)
Highway Aid (Liquid Fuels) (35)	Annual Allocation from the State	Road Paving and maintenance including winter snow operation
Vehicle Replacement (38)	Departmental Capital Assessments	Purchase/Lease of Vehicles and Major Equipment (\$ 10 K and up)
Pensions (60 & 65)	State Aid, General Fund, & Members Contributions	Payments to Retirees

** Funds will be inactive at the end of 2022 with no further expenditures.



Department / Fund Relationship

	DEPARTMENT	GENERAL FUND	UTILITY PROCEEDS	FIRE	AMERICAN RESCUE PLAN	TAX STABILIZATION	OPEN SPACE+H4:H30	CAPITAL IMPROVEMENTS	DEBT SERVICE	HIGHWAY AID	* Vehicle Replacement
400	Governing Body	X									
401	Township Managers Office	X									
402	Finance	X		X							
403	Tax Collection	X		X					X		
404	Solicitor/Legal Services	X									
405	Human Resources	X									
406	General Gov't Administration	X								X	X
408	Engineering Services	X									
409	Township Facilities	X	X		X						
410	Police Services	X									X
411	Emergency Services	X		X							X
412	Ambulance	X			X						
413	Volunteer Fire			X	X						
414	Codes & Inspection	X									
415	Planning & Zoning	X									
427	Solid Waste Collection	X									
428	Environmental Advisory Council	X									
430	Public Works	X					X			X	X
432	Winter Maintenance									X	
433	Traffic Signal									X	
434	Street Lighting									X	
436	Storm Sewers & Drains		X		X					X	
438	Road Maintenance		X							X	
439	Road Paving		X								
448	Water Projects		X								
452	Program Operations	X									
453	Park & Rec - Active	X						X			
454	Park & Rec - Passive	X	X				X	X			
455	Swim Club Operations	X						X			
459	Historic Preservation						X				
461	Natural Resource Conservation						X				
471/2	Debt Service	X							X	X	
475	Agent Fees								X		
486	Insurances	X									
487	Pension Benefits	X									
	Interfund Transfers	X	X	X						X	
	* Formerly Internal Services Fund										



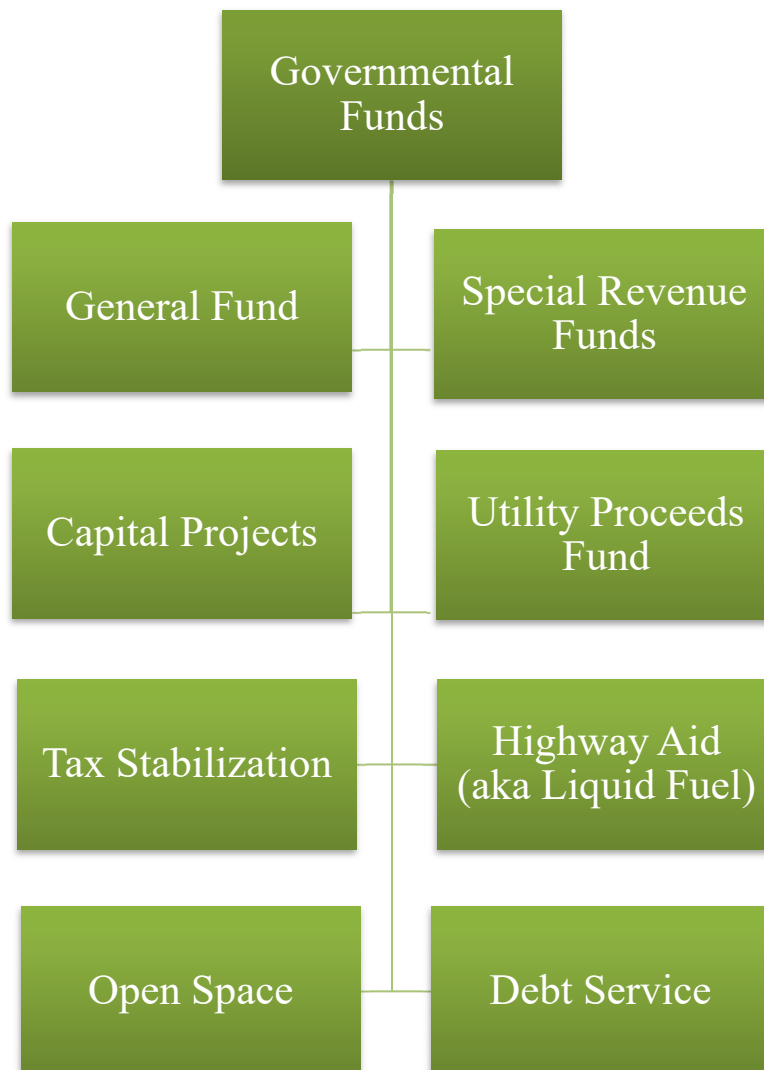
Fund Structure by Budgetary Basis

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 is a combination of cash basis and full accrual basis. Revenues are recognized when they are both measurable and available. Expenditures, however, are recorded on a full accrual basis because they are always measurable when they are incurred.





2023 Proposed Budget Summary – General Fund





2023 General Fund Budget Summary

2023 Beginning Balance: \$ 6,550,476

2023 Total Revenue Budget: \$ 17,571,300

2023 Total Expenditure Budget: \$ 17,571,200

Excess Revenue / (Expense): \$ 100

2023 Ending Balance: \$ 6,550,576

2022 Projections

For 2022, we are projecting revenue at approximately \$16.98 million and expenditures at approximately \$16.97 million. There is an anticipated \$9,612 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 2022 ending Fund Balance is projected to be \$6.55 million, or 38.6% Fund Balance (percent of 2022 projected expenditures).

2023 Proposed Spending Plan

For 2022, the Township continues to have a fiscally conservative balanced budget. Proposed revenue is \$17.6 million as compared to \$17.6 million expenditures, with a slight surplus of \$ 100. The fund balance will be \$6.55 million or 37.3% of expenditures.

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
TOTAL REVENUES	\$ 14,189,027	\$ 14,814,290	\$ 16,013,608	\$ 17,499,137	\$ 16,289,107	\$ 16,982,095	\$ 12,837,550	\$ 17,571,300
TOTAL EXPENSES	\$ 14,239,584	\$ 14,754,763	\$ 15,483,157	\$ 16,341,920	\$ 16,289,048	\$ 16,972,483	\$ 13,102,846	\$ 17,571,200
Excess Revenue / (Expenses)	(50,557)	59,527	530,451	1,157,218	59	9,612	(265,296)	100
Beginning Fund Balance	\$ 6,007,812	\$ 5,780,896	\$ 5,942,907	\$ 5,832,302	\$ 6,989,520	\$ 6,540,864	\$ 6,540,864	\$ 6,550,476
Ending Fund Balance	\$ 5,957,255	\$ 5,840,423	\$ 6,473,358	\$ 6,989,520	\$ 6,989,579	\$ 6,550,476	\$ 6,275,568	\$ 6,550,576



Revenue Categories - Trends & 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 2022 revenue is \$3,242,300. In 2023, it is assumed that the Township's real estate assessment tax revenue will increase to \$3,816,400. This increase includes the tax increase of 1.25 mills to the General Fund.

Real Estate Transfer Tax

The 2022 estimate of \$1,580,000 is 31.7% more than the 2022 Budget: partially due to the sale of a large commercial property early in the year. The Proposed 2023 Budget anticipates a revenue increase to \$1,315,000 from the budgeted amount for 2022 (\$1,250,000).

Earned Income Tax

This tax is generated on the earnings of residents and is estimated to bring in \$5,800,000 in 2022, which is 4.8% or \$265,000 more than budgeted. For 2023, the proposed budget is \$6,015,000, which is 3.7% higher than projected for 2022.

Local Service Tax

This tax represents \$52 levied on any individual who worked in the Township and earned more than \$12,000 annually. The proposed 2023 budget is \$560,000.

Licenses & Permits

This revenue generally increases moderately from year to year, because of the Township's fiscal policy requiring annual updates of fees. The 2022 estimate is \$566,887 or 1.4% higher than the 2022 Budget. The Proposed 2023 Budget is projected at \$ 565,600, marginally lower compared to the 2022 estimate. Cable Television fees did drop in 2022. This is an ongoing trend and we have been budgeting accordingly anticipating continuing decreases.

Building and Electrical

This is revenue collected from licenses and/or permits for: soil erosion control; buildings; electrical; multiple dwellings; and contractors. The 2022 projected revenue is \$45,600 lower than 2022 Budget due to the decrease in construction projects due to inflation and problems with the supply chain. With these issues continuing into the new year, the Proposed 2023 Budget is projected at \$1,429,000 which is a 3% decrease compared the 2022 projected revenues. This decrease does include the anticipated revenue from the Rental Inspection Program which was implemented in 2022.

Recreation

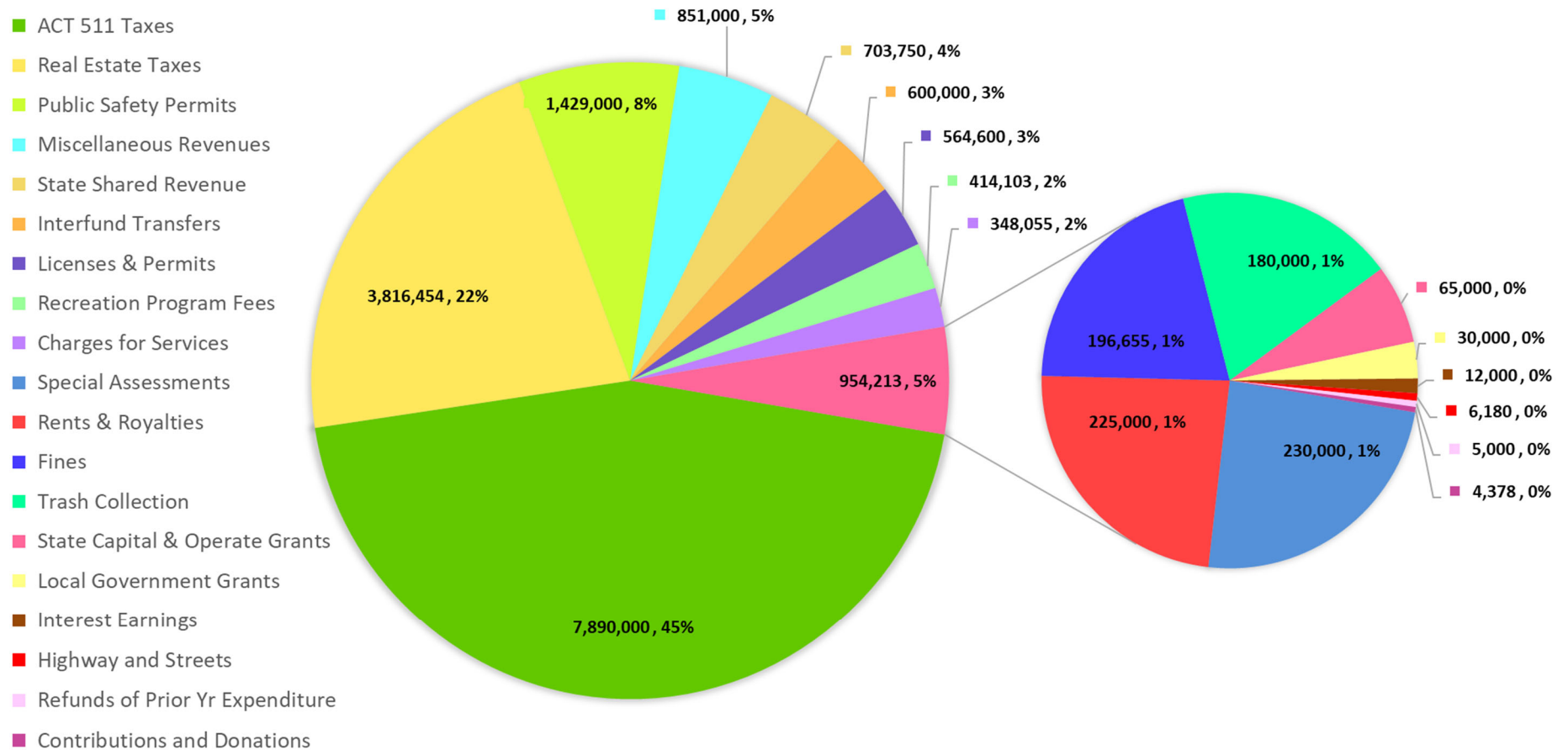
The 2023 Proposed Budget is \$414,103, a decrease of \$12,769 or 3% compared to the 2022 projected revenues. Parks and Recreation Assessment fees are budgeted with a decrease to \$130,000, or a \$38,000 reduction from the 2022 Projections due to the rising interest rates and continuing decrease in building.



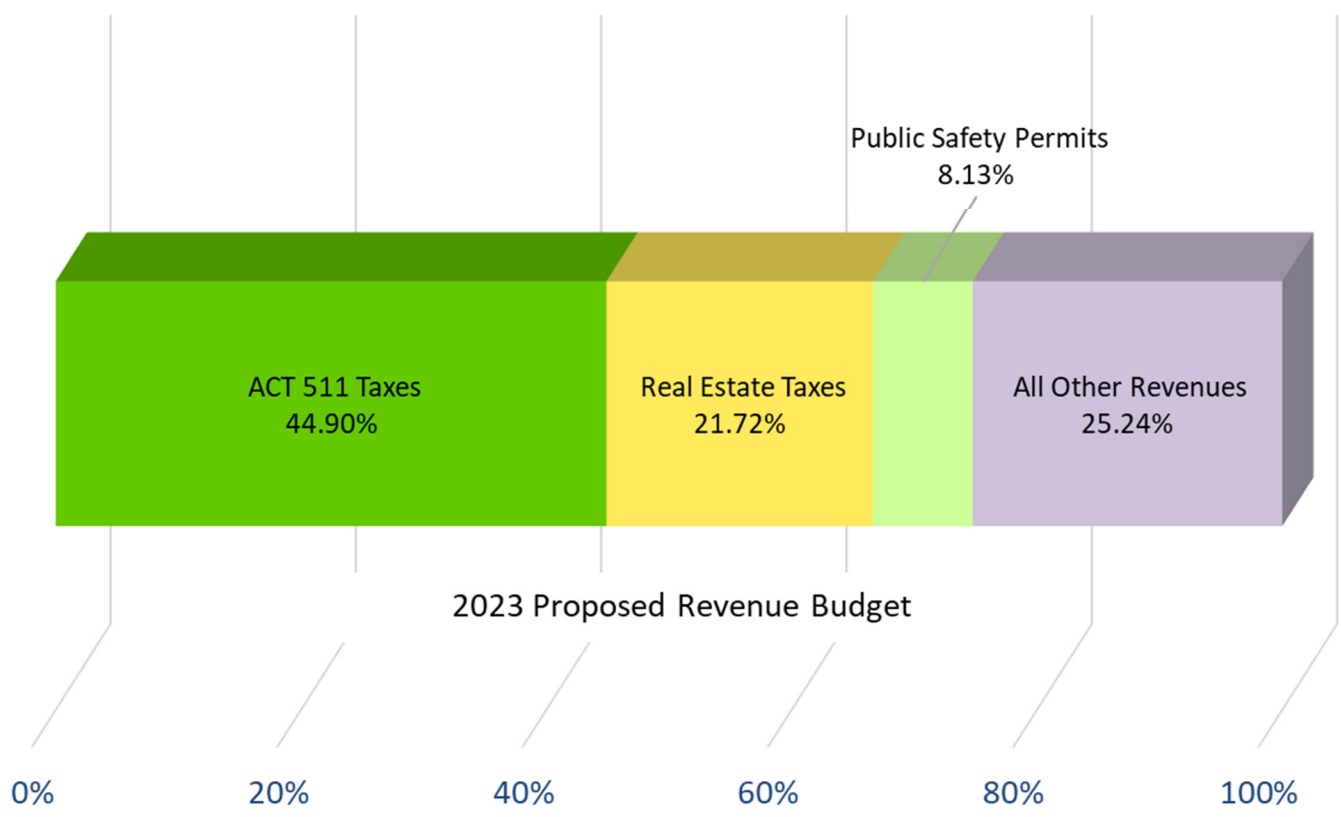
General Fund Revenue Summary

	2019 Actual	2020 Actual	2021 Actual	2022 Budget (Adopted)	2022 Actual (Projected)	2023 Proposed Budget
Sources of Revune						
Act 511 Taxes	6,459,127	6,853,158	7,770,715	7,232,000	7,930,000	7,890,000
Real Estate Taxes	3,136,368	2,984,749	3,022,596	3,290,857	3,242,300	3,816,400
State Shared Revenue	666,013	693,865	642,021	680,450	690,552	703,800
Interfund Transfers	594,520	618,000	2,000,000	800,000	800,000	600,000
Public Safety	1,635,814	1,328,062	1,468,457	1,518,000	1,472,400	1,429,000
Interest Earnings	57,977	44,729	6,011	16,000	5,000	12,000
Business Licenses & Permits	617,092	603,063	559,437	559,200	566,900	564,600
Local Grants	39,405	43,254	58,116	58,000	23,400	20,000
Recreation Program & Swim Club	289,588	216,258	343,609	356,350	426,871	414,200
Special Assessments	347,975	204,111	252,214	265,000	268,000	230,000
Fines	256,486	177,767	160,195	189,250	156,000	196,600
Contributions and Donations	9,059	7,360	3,740	4,250	2,600	4,400
Solid Waste Collection	161,390	166,600	163,485	167,000	162,500	180,000
Charges for Services	188,377	150,626	187,308	181,750	181,000	348,100
Rents & Royalties	381,237	176,569	221,157	217,000	202,000	225,000
Miscellaneous	296,938	292,311	229,809	671,000	747,000	851,000
Asset Disposal	-	-	-	-	-	-
Prior year refunds	2,000	217,804	320,522	2,000	2,000	5,000
All Other Revnues	233,424	36,005	89,745	81,000	103,571	81,200
Total Revenue	15,372,789	14,814,290	17,499,137	16,289,107	16,982,095	17,571,300

2023 Propose General Fund Budget Revenue by Source



All Revenue Categories Above \$ 1 MM & \$ 1 MM Under Combined





General Fund Revenue Table

Warrington Township General (01) Fund 2023 Proposed Budget

Account	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
	REVENUES												
01-301	Real Property Taxes												
01-301-100	Real Estate Taxes - General Government	1,967,783	2,008,478	2,313,588	2,324,311	2,334,305	2,202,696	2,474,981	2,235,636	2,466,840	2,442,300	2,363,186	2,948,700
01-301-101	Real Estate Taxes - Park & Recreation	803,900	814,449	814,387	812,057	841,392	782,054	806,977	786,960	824,017	800,000	784,179	867,700
01-301	Total Real Property Taxes	\$ 2,771,683	\$ 2,822,927	\$ 3,127,975	\$ 3,136,368	\$ 3,175,697	\$ 2,984,749	\$ 3,281,958	\$ 3,022,596	\$ 3,290,857	\$ 3,242,300	\$ 3,147,365	\$ 3,816,400
01-310	Act 511 Taxes												
01-310-100	Real Estate Transfer Tax	1,000,000	923,360	997,564	903,474	800,000	1,076,059	915,000	1,513,713	1,200,000	1,580,000	1,244,075	1,315,000
01-310-200	Earned Income Tax	4,719,600	4,803,224	4,920,000	5,098,115	5,144,200	5,317,646	5,275,000	5,756,193	5,535,000	5,800,000	4,050,311	6,015,000
01-310-500	Local Services Tax	506,300	492,932	510,000	457,538	510,000	459,453	470,000	500,810	497,000	550,000	274,210	560,000
01-310	Total Act 511 Taxes	\$ 6,225,900	\$ 6,219,516	\$ 6,427,564	\$ 6,459,127	\$ 6,454,200	\$ 6,853,158	\$ 6,660,000	\$ 7,770,715	\$ 7,232,000	\$ 7,930,000	\$ 5,568,597	\$ 7,890,000
01-321	Licenses & Permits												
01-321-430	Towing & Pawn Licenses	-	1,150	200	400	200	600	200	-	200	600	-	600
01-321-640	Contractor Licenses	38,000	52,230	43,000	63,784	50,000	45,570	45,000	42,850	47,000	50,300	35,265	50,000
01-321-800	Cable Television Fees	572,000	561,631	555,000	545,777	545,000	549,321	522,000	505,564	504,000	502,000	251,299	502,000
01-321-820	Street Opening Permits	3,000	10,421	9,000	7,131	9,000	7,572	7,500	11,024	8,000	14,000	13,479	12,000
01-321	Total Licenses & Permits	\$ 613,000	\$ 625,432	\$ 607,200	\$ 617,092	\$ 604,200	\$ 603,063	\$ 574,700	\$ 559,437	\$ 559,200	\$ 566,900	\$ 300,042	\$ 564,600
01-331	Fines												
01-331-100	District Court Fines	41,000	130,575	58,000	57,081	200,000	34,298	55,000	47,160	40,000	41,000	26,497	43,000
01-331-102	Non Traffic Violation	500	340	500	1,604	2,000	-	250	175	250	-	-	-
01-331-105	County Fines	200,000	141,648	205,000	171,939	50,000	132,610	150,000	103,206	138,000	105,000	82,723	142,100
01-331-110	State Police Fines	12,500	12,550	13,000	11,622	12,500	10,734	11,500	9,409	10,500	9,500	4,584	11,000
01-331-120	Local Ordinance Fines	1,000	300	1,000	14,241	2,500	125	2,500	245	500	500	390	500
01-331-210	Automated Red Light Camera Operation (ARLE)	-	-	-	-	-	-	-	-	-	-	-	-
01-331	Total Fines	\$ 255,000	\$ 285,413	\$ 277,500	\$ 256,486	\$ 267,000	\$ 177,767	\$ 219,250	\$ 160,195	\$ 189,250	\$ 156,000	\$ 114,194	\$ 196,600
01-341	Interest Earnings												
01-341-100	Interest Earnings	33,000	28,176	50,000	57,977	35,000	44,729	21,000	6,011	16,000	5,000	4,749	12,000
01-341	Total Interest Earnings	\$ 33,000	\$ 28,176	\$ 50,000	\$ 57,977	\$ 35,000	\$ 44,729	\$ 21,000	\$ 6,011	\$ 16,000	\$ 5,000	\$ 4,749	\$ 12,000
01-342	Rents & Royalties												
01-342-200	Building Rentals	70,000	89,867	120,000	117,473	124,755	105,221	125,000	130,193	127,000	110,000	90,598	129,000
01-342-300	Cell Tower Rental Income	302,000	310,701	310,000	263,764	-	71,348	90,000	90,964	90,000	92,000	77,918	96,000
01-342	Total Rents & Royalties	\$ 372,000	\$ 400,568	\$ 430,000	\$ 381,237	\$ 124,755	\$ 176,569	\$ 215,000	\$ 221,157	\$ 217,000	\$ 202,000	\$ 168,516	\$ 225,000
01-351	Federal Grants (351)												
01-351-200	Federal Public Safety Grant	-	-	-	-	-	-	-	2,891	-	-	-	-
01-351	Federal Grants (351)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,891	\$ -	\$ -	\$ -	\$ -
01-354	State Capital & Operating Grants												
01-354-020	Public Safety Grants	-	14,300	-	-	-	25,342	-	-	-	37,237	37,237	-
01-354-150	Recycling Grant	55,000	-	56,000	197,302	-	-	89,000	74,081	75,000	63,324	63,324	65,000
01-354	Total State Capital & Operating Grants	\$ 55,000	\$ 14,300	\$ 56,000	\$ 197,302	\$ -	\$ 25,342	\$ 89,000	\$ 74,081	\$ 75,000	\$ 100,561	\$ 100,561	\$ 65,000

2023 Warrington Township Budget



General Fund Revenue Table Continued

Warrington Township General (01) Fund 2023 Proposed Budget

Account	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
01-355	State Shared Revenue												
01-355-010	Public Utility Realty Taxes	11,300	10,782	11,000	10,518	11,000	11,489	11,000	12,365	12,000	11,829	11,829	12,000
01-355-040	Alcoholic Beverage Licenses	7,050	7,350	7,050	6,750	7,000	6,450	6,750	6,750	6,450	6,800	-	6,800
01-355-120	State Aid Pension Contribution	432,000	463,754	465,000	512,050	500,000	521,926	520,000	446,147	500,000	497,323	497,323	510,000
01-355-300	State Fire Relief Fund	135,000	127,204	130,000	136,695	130,000	154,000	150,000	164,347	162,000	174,600	174,568	175,000
01-355-500	FCEMS Grant	-	-	-	-	-	-	-	12,411	-	-	-	-
01-355	Total State Shared Revenue	\$ 585,350	\$ 609,090	\$ 613,050	\$ 666,013	\$ 648,000	\$ 693,865	\$ 687,750	\$ 642,021	\$ 680,450	\$ 690,552	\$ 683,721	\$ 703,800
01-357	Local Government Grants												
01-357-510	Highway/Training Grants	9,000	9,368	10,500	13,373	10,500	10,862	10,000	9,619	10,000	4,000	3,407	4,000
01-357-520	County-DUI Check Points	18,000	26,973	20,000	18,982	22,000	17,289	22,000	11,202	18,000	14,400	11,966	11,000
01-357-530	Miscellaneous Grants	-	2,500	2,500	7,050	20,000	12,187	13,000	10,401	10,000	5,000	5,000	5,000
01-357-550	EAC Grants	10,000	-	7,500	-	10,000	2,916	10,000	26,894	20,000	-	-	-
01-357-800	Grant - PECO	-	-	-	-	-	-	-	10,000	-	-	-	10,000
01-357	Total Local Government Grants	\$ 37,000	\$ 38,841	\$ 40,500	\$ 39,405	\$ 62,500	\$ 43,254	\$ 55,000	\$ 58,116	\$ 58,000	\$ 23,400	\$ 20,374	\$ 20,000
01-361	Charges for Services												
01-361-100	Escrow Administration	45,000	39,242	55,000	74,724	60,000	52,073	53,000	39,222	53,000	50,000	34,423	50,000
01-361-110	Police Reports	11,000	10,673	10,500	7,731	10,000	8,455	9,000	8,485	8,000	12,000	10,330	12,000
01-361-200	Special Police Services	33,000	35,538	34,000	50,936	42,000	62,369	48,000	89,575	80,000	65,000	32,827	214,200
01-361-210	Police Livescan (New 2022)	-	-	-	-	-	-	-	-	-	-	-	25,000
01-361-300	Conditional Use Fee	1,000	1,000	1,000	2,500	1,000	1,700	1,700	2,000	2,500	1,400	500	2,600
01-361-310	Land Development Fees	6,000	42,819	13,000	29,601	35,000	275	25,000	22,583	20,000	27,000	22,900	25,000
01-361-340	Zoning Hearing Board Fees	15,000	19,313	16,000	20,200	18,000	25,600	18,000	24,000	17,000	24,000	20,650	18,000
01-361-400	Professional Services Fees	-	2,425	1,000	1,850	1,500	100	1,000	600	1,000	1,100	375	1,000
01-361-500	Sale of Publications	250	-	250	-	250	-	-	-	-	-	-	-
01-361-530	Open Records Requests Fees	1,000	504	1,000	834	100	54	150	843	250	500	243	300
01-361	Total Charges for Services	\$ 112,250	\$ 151,514	\$ 131,750	\$ 188,377	\$ 167,850	\$ 150,626	\$ 155,850	\$ 187,308	\$ 181,750	\$ 181,000	\$ 122,248	\$ 348,100
01-362	Public Safety												
01-362-200	Fire Safety Inspection Fees	23,000	19,258	20,000	39,808	27,000	25,982	37,000	42,652	30,000	42,000	40,473	42,000
01-362-201	Rental Inspection Permits	-	-	-	-	-	-	-	-	155,000	154,000	152,180	155,000
01-362-330	Zoning Permits	22,000	38,750	25,000	36,249	30,000	44,855	32,000	62,426	50,000	58,000	61,563	57,000
01-362-410	Building Permits	675,000	726,043	627,000	929,394	690,000	841,428	700,000	904,175	875,000	800,000	626,967	780,000
01-362-420	Electrical Permits	48,000	63,639	51,795	143,742	65,000	81,132	65,000	94,538	78,000	75,000	51,877	75,000
01-362-430	Plumbing Permits	40,000	61,640	45,000	64,700	35,000	64,155	60,000	67,995	65,000	71,000	50,140	65,000
01-362-431	Mechanical Permits	70,000	91,638	66,000	241,289	120,000	114,366	80,000	121,958	107,000	106,000	80,534	100,000
01-362-432	Sprinkler Permits	27,000	47,500	30,000	46,575	50,000	40,675	40,000	48,895	45,000	48,600	40,409	42,000
01-362-433	Fire Alarms	6,000	8,650	6,200	10,850	6,200	8,600	6,000	6,775	8,000	8,200	5,675	8,000
01-362-450	Occupancy Permits	75,000	98,382	78,000	111,102	90,000	93,045	90,000	107,400	90,000	90,000	72,341	90,000
01-362-460	Sign Permits	5,500	9,756	6,000	11,520	6,000	6,172	6,000	5,453	7,000	7,200	2,120	7,000
01-362-470	State Permits	500	13	500	(14)	500	1,183	2,000	(50)	2,000	4,900	3,501	2,000
01-362-490	Utility Service Permit	-	-	-	600	-	6,470	-	6,240	6,000	7,500	6,270	6,000
01-362-810	Miscellaneous Permits	1,000	-	200	-	200	-	-	-	-	-	-	-
01-362	Total Public Safety	\$ 993,000	\$ 1,165,268	\$ 955,695	\$ 1,635,814	\$ 1,119,900	\$ 1,328,062	\$ 1,118,000	\$ 1,468,457	\$ 1,518,000	\$ 1,472,400	\$ 1,194,050	\$ 1,429,000

2023 Warrington Township Budget



General Fund Revenue Table Continued

Warrington Township General (01) Fund 2023 Proposed Budget

Account	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
01-363	Highway & Streets												
01-363-600	Sale Of Materials	2,500	1,413	2,000	8,638	2,000	10,663	8,000	2,773	6,000	10	10	6,200
01-363	Total Highway & Streets	\$ 2,500	\$ 1,413	\$ 2,000	\$ 8,638	\$ 2,000	\$ 10,663	\$ 8,000	\$ 2,773	\$ 6,000	\$ 10	\$ 10	\$ 6,200
01-364	Trash Collection												
01-364-350	Trash Collection - Willow Knoll	163,000	161,390	163,000	161,390	185,000	166,600	174,000	163,485	167,000	162,500	157,539	180,000
01-364	Total Trash Collection	\$ 163,000	\$ 161,390	\$ 163,000	\$ 161,390	\$ 185,000	\$ 166,600	\$ 174,000	\$ 163,485	\$ 167,000	\$ 162,500	\$ 157,539	\$ 180,000
01-367	Recreation Program Fees												
01-367-901	Recreation - Discount Tickets	7,500	2,000	5,000	4,262	5,000	4,270	4,500	20	4,500	-	-	-
01-367-904	Recreation - Equestrian Rental	2,400	1,295	2,400	100	-	6,893	-	1,547	6,000	615	615	3,000
01-367-907	Recreation - Program Fees	17,000	13,446	17,000	9,399	10,000	2,134	10,000	10,898	8,000	10,000	8,170	12,000
01-367-908	Recreation - Park Rental Fees	7,500	7,469	7,500	5,826	7,500	5,831	9,000	11,854	9,000	20,000	19,777	20,000
01-367-909	Recreation - B/L With Santa	750	1,092	750	684	750	1	750	-	750	500	-	800
01-367-913	Recreation - Volunteer Appreciation	750	1,000	1,000	1,500	1,500	50	1,500	1,500	1,500	1,500	180	1,500
01-367-914	Recreation - Warrington Day	36,000	35,654	36,000	37,820	38,000	2,500	40,000	22,560	38,000	33,454	33,454	35,000
01-367-915	Recreation - Discount Movie Tickets	10,000	8,449	9,000	7,118	9,000	1,034	7,500	440	5,000	1,500	930	2,000
01-367-916	Recreation - Roster Fee	19,000	17,175	15,000	16,268	15,000	7,085	16,500	25,491	16,000	19,311	21,818	16,500
01-367	Total Recreation Program Fees	\$ 100,900	\$ 87,580	\$ 93,650	\$ 82,978	\$ 86,750	\$ 29,799	\$ 89,750	\$ 74,310	\$ 88,750	\$ 86,880	\$ 84,944	\$ 90,800
01-367	Swim Club Fees												
01-367-950	Swim Club - Membership Fees	95,000	109,554	105,000	120,570	125,000	110,681	125,000	163,341	160,000	178,169	178,169	175,000
01-367-951	Swim Club - Daily Fees	40,000	42,127	40,000	60,979	50,000	68,924	60,000	83,362	80,000	122,202	122,202	115,000
01-367-952	Swim Club - Guest Pass Program (new 2022)	-	-	-	-	-	-	-	-	-	1,128	1,128	-
01-367-953	Swim Club - Replace IDs	175	166	175	73	175	69	100	20	100	40	40	100
01-367-954	Swim Club - Snack Stand Rent (new name)	1,500	1,649	1,500	1,500	2,000	1,000	2,000	2,000	2,000	3,000	3,000	2,000
01-367-955	Swim Club - Facility Rentals	13,500	6,977	12,000	7,463	12,000	3,125	10,000	4,697	8,000	16,899	16,899	14,000
01-367-956	Swim Club - Swim Team Fees	3,000	2,590	2,700	3,185	3,000	-	3,000	2,950	3,000	3,915	3,915	3,500
01-367-957	Swim Club - Lesson Fees	9,000	12,174	12,000	11,200	16,000	2,660	19,000	11,441	12,000	13,242	13,242	12,500
01-367-958	Swim Club - Snack Bar Games	1,000	631	1,000	1,119	1,000	-	1,000	1,488	1,500	1,396	1,396	1,300
01-367-959	Swim Club - Sponsorship Revenue	1,200	500	800	521	1,000	-	1,000	-	1,000	-	-	-
01-367	Total Swim Club Fees	\$ 164,375	\$ 176,367	\$ 175,175	\$ 206,609	\$ 210,175	\$ 186,460	\$ 221,100	\$ 269,299	\$ 267,600	\$ 339,991	\$ 339,991	\$ 323,400
01-383	Special Assessments												
01-383-700	Park & Rec Assessments	300,000	204,163	223,500	247,975	180,000	145,778	180,000	185,547	165,000	168,000	168,954	130,000
01-383-720	Regal Cinema Impact Fees	100,000	91,667	100,000	100,000	100,000	58,333	-	66,667	100,000	100,000	83,333	100,000
01-383	Total Special Assessments	\$ 400,000	\$ 295,829	\$ 323,500	\$ 347,975	\$ 280,000	\$ 204,111	\$ 180,000	\$ 252,214	\$ 265,000	\$ 268,000	\$ 252,287	\$ 230,000
01-387	Contributions and Donations												
01-387-100	Miscellaneous Donations	1,500	612	1,000	(50)	1,000	5,255	1,000	2,935	2,000	1,300	1,135	2,100
01-387-200	Donations - Emergency Services	500	100	5,000	100	1,000	1,000	1,000	100	1,000	500	-	1,000
01-387-250	Police Donations	1,000	40,989	10,000	-	-	-	-	(95)	-	-	-	-
01-387-376	Veteran Donations	-	68	-	200	-	-	250	-	250	300	-	300
01-387-600	EAC Donations	500	3,854	1,000	8,809	1,000	1,105	1,000	800	1,000	500	414	1,000
01-387	Total Contributions and Donations	\$ 3,500	\$ 45,623	\$ 17,000	\$ 9,059	\$ 3,000	\$ 7,360	\$ 3,250	\$ 3,740	\$ 4,250	\$ 2,600	\$ 1,549	\$ 4,400

2023 Warrington Township Budget



General Fund Revenue Table Continued

Warrington Township General (01) Fund 2023 Proposed Budget

Account	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
01-389	Miscellaneous Revenues												
01-389-100	Miscellaneous Revenues	5,000	7,734	5,000	37,158	5,000	26,544	10,000	26,286	15,000	61,000	43,189	25,000
01-389-120	Rebates & Refunds	-	72,018	-	684	-	776	-	1,711	1,000	1,000	570	1,000
01-389-150	Insurance Reimbursements	20,000	40,762	45,000	24,140	25,000	65,415	30,000	32,968	20,000	50,000	42,457	25,000
01-389-160	Health Insurance Reimbursements	-	-	-	-	-	-	-	-	500,000	500,000	375,000	650,000
01-389-175	Disability/Workers Comp Reimbursement.	25,000	26,690	10,000	134,956	25,000	199,576	215,000	168,844	135,000	135,000	114,325	150,000
01-389-300	Fire Capital Revenue	-	-	-	100,000	-	-	-	-	-	-	-	-
01-389	Miscellaneous Revenues	\$ 50,000	\$ 147,203	\$ 60,000	\$ 296,938	\$ 55,000	\$ 292,311	\$ 255,000	\$ 229,809	\$ 671,000	\$ 747,000	\$ 575,541	\$ 851,000
01-392	Interfund Transfers												
01-392-002	Transfer from Utilities Proceeds Fund	-	-	-	-	698,000	618,000	1,200,000	2,000,000	400,000	400,000	-	-
01-392-005	Transfer from Tax Stabilization Fund	-	-	-	-	-	-	-	-	400,000	400,000	-	600,000
01-392-008	Transfer from Water & Sewer	153,000	153,000	156,060	156,060	-	-	800,000	-	-	-	-	-
01-392-017	Transfer from 2014 Cap Proj	-	-	-	384,490	-	-	-	-	-	-	-	-
01-392-035	Transfer from Liquid Fuels	-	-	-	53,970	-	-	-	-	-	-	-	-
01-392	Total Interfund Transfers	\$ 153,000	\$ 153,000	\$ 156,060	\$ 594,520	\$ 698,000	\$ 618,000	\$ 2,000,000	\$ 2,000,000	\$ 800,000	\$ 800,000	\$ -	\$ 600,000
01-395	Refunds from Prior Year Expenditures												
01-395-100	Prior Year Refunds	25,000	5,386	20,000	29,484	10,000	217,804	5,000	320,522	2,000	5,000	1,274	5,000
01-395	Total Refunds from Prior Year Expend.	\$ 25,000	\$ 5,386	\$ 20,000	\$ 29,484	\$ 10,000	\$ 217,804	\$ 5,000	\$ 320,522	\$ 2,000	\$ 5,000	\$ 1,274	\$ 5,000
01-399	Refunds from Prior Year Expenditures												
01-399-000	Prior Year Refunds	-	225,642	-	-	-	-	-	-	-	-	-	-
01-399	Total Refunds from Prior Year Expend.	\$ -	\$ 225,642	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ 13,115,458	\$ 13,660,478	\$ 13,727,619	\$ 15,372,789	\$ 14,189,027	\$ 14,814,290	\$ 16,013,608	\$ 17,499,137	\$ 16,289,107	\$ 16,982,095	\$ 12,837,550	\$ 17,571,300



Expenditure - List of General Fund Operating Departments

Department Number	Department Name	Budgeted Amount	% of Budget
400	Governing Body	47,103	0.27%
401	Township Manager's Office	460,294	2.62%
402	Finance	715,631	4.07%
403	Tax Collection	45,310	0.26%
404	Solicitor/Legal Services	215,000	1.22%
405	Human Resources	183,367	1.04%
406	General Gov't Administration	327,187	1.86%
408	Engineering Services	140,000	0.80%
409	Township Facilities	102,025	0.58%
410	Police Services	7,813,471	44.47%
411	Office of Emergency Services	1,210,045	6.89%
412	Ambulance	210,200	1.20%
414	Codes Inspection	683,501	3.89%
415	Planning & Zoning	463,387	2.64%
427	Solid Waste Collection	186,270	1.06%
428	Environmental Advisory Council	23,302	0.13%
430	Public Works	1,701,743	9.68%
452	Civic & Recreation Programs	51,300	0.29%
453	Park & Rec - Active	510,158	2.90%
454	Park & Rec - Passive	437,964	2.49%
455	Swim Club Operations	301,666	1.72%
471 / 472	Debt Service - Principal & Interest	64,100	0.36%
486	Insurances	288,509	1.64%
487	Pension Benefits	1,258,511	7.16%
491	Refunds of Prior Year Expenditure	1,000	0.01%
492	Interfund Transfers	<u>130,000</u>	0.74%
		17,571,200	



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.

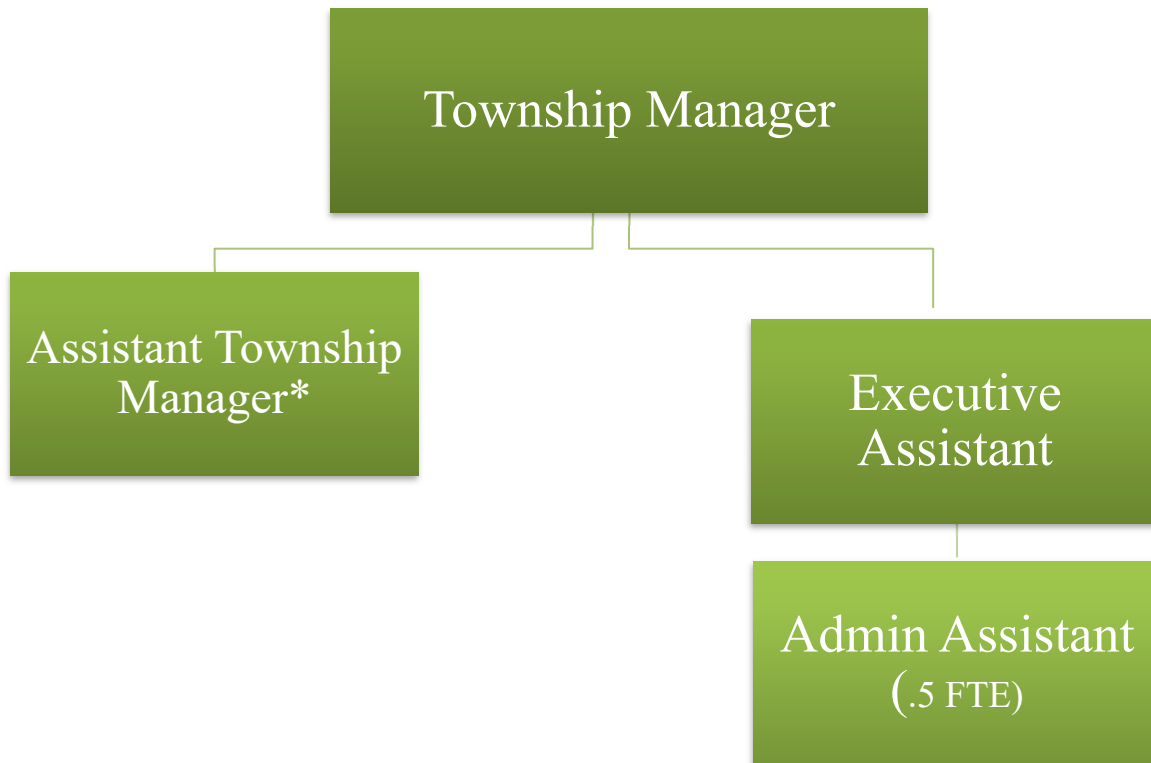
2022 Accomplishments

Highlights the past year accomplishments are presented.

2023 Goals

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

Township Manager's Office



*Assistant Township Manager also serves as the Director of Planning and Zoning

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.

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 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, to improve overall management capability.
- Directing the preparation of the annual Township Budget and Capital Improvement Program, and monitoring both throughout the year
- 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.

2022 Accomplishments

- DocterAdams® Community Park. This park was completed, and the ribbon cutting was held in April 2022. This was another great example of a public/private partnership. The Township teamed up with NFL Running Back Josh Adams and his team to create a park which could be used as a neighborhood gathering place as well as a place for children to get exercise and compete on the Ninja Style obstacle course or the 40-yard dash. Roughly \$650,000 of the \$900,000 cost was paid for with grants or donations
- Produced the first ever Township Annual Report (for 2021) – There was much positive feedback received
- Grants – The Township continues to be successful in winning competitive grants. In 2022, the following grants were received:
 - DCNR Meadows Grant - \$134,000
- Successfully implemented the Rental Inspection Program
- Improved Media Content – The township won 2nd Place from PSATS for added many Public Service Announcements and other videos to keep the public better informed
- E-Link – The electronic version of the township's newsletter has been improved

2023 GOALS

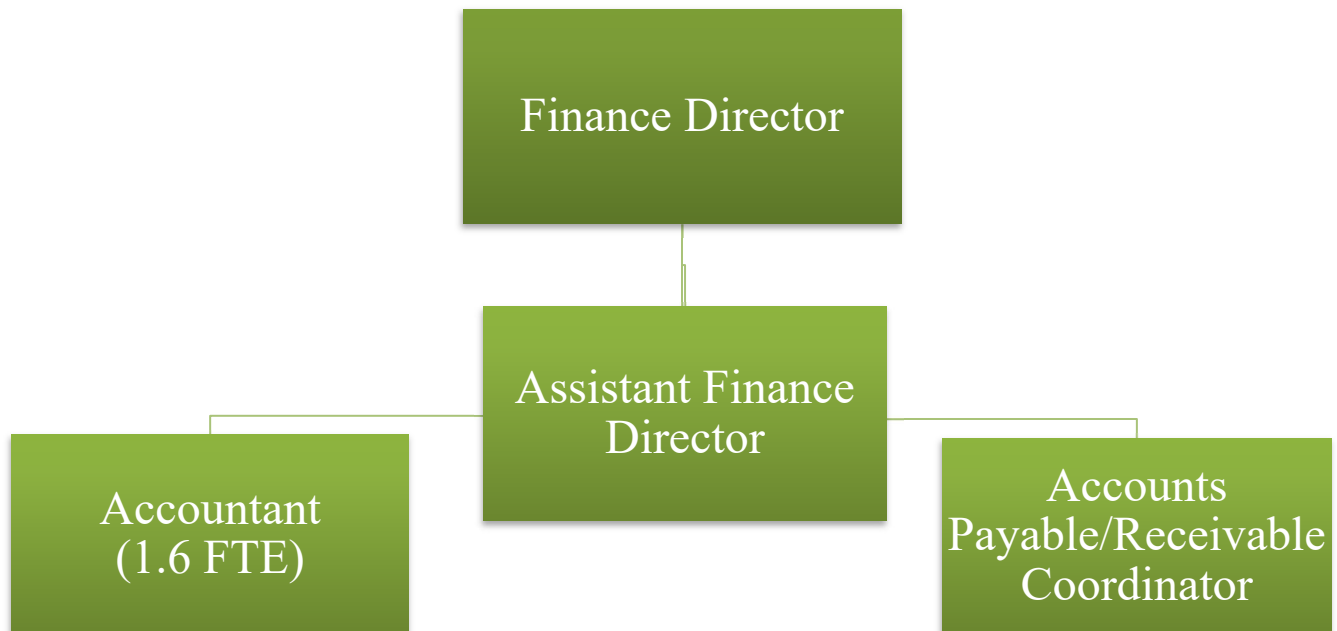
- Continue to improve communications to residents (and other interested parties) through social media, website, press releases, E-Link, Public Service Announcement videos, and more.
- Ensure a smooth transition in the reorganization of the Planning & Zoning Department



- Continue to seek grants for all eligible capital projects
- Oversee the completion of all budgeted Capital Projects and Capital purchases contained in the 2023 Budget
- Identify site for a second salt storage facility in the eastern part of the township

AUTHORIZED POSITIONS						
Department / Position	2018	2019	2020	2021	2022	2023
Township Manger						
Township Manager	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Township Manager	0.00	0.00	0.75	1.00	0.75	0.50
Executive Assistant	1.00	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	0.00
Administrative Support*	0.00	0.00	0.50	0.50	1.50	0.50
Total	2.00	2.00	3.50	3.50	4.25	3.00

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 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 Accomplishments

- AP Process updated:
The process is managed completely electronically using existing resources. This is the first phase of updating AP
- Quarterly Revenue & Expenditure Report
Successfully reproducing quarterly reports
- Operating Budget process updated:
We have updated the submission and projecting for the operating budget process. This is also in its beginning stages, but has helped with the streamlining and cleanup of the General Ledger for future years
- Staff Accountant:



hired and trained a new part time staff accountant

- Document Management:
began utilizing new document management software for Accounts payable invoices and escrow billings

2023 GOALS

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

- Achieve the Government Finance Officers Associations' "Distinguished Budget Presentation Award for the 2023 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.
- Develop and implement an archiving system for financial documents to allow better integration with the accounting software.
- Update the daily processes to automate and streamline as many as possible to ensure accuracy and efficiency.
- Cross train the department ensure no loss of productivity.

AUTHORIZED POSITIONS						
Department / Position	2018	2019	2020	2021	2022	2023
Finance						
Director of Finance	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Director	0.50	0.50	1.00	1.00	1.00	1.00
Staff Accountants	0.50	1.00	-	-	0.25	1.60
AP/AR Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Total	3.00	3.50	3.00	3.00	3.25	4.60



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

- Represent the Township at human resource related functions and meetings.
- Coordinate employee recruitment and selection including all non-police pre-employment background checks and physicals, onboarding and new employee orientation.
- Develop, recommend and direct some activities of the municipal human resources program, which may include 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 employee benefits, including life insurance, short- and long-term disability, and supplemental insurance coverage.
- Act as a liaison for some 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 Accomplishments

- Human Resources ensured I-9 compliance with all new hires.
- The employee handbook is currently being reviewed and is in the process of being updated.
- All positions that were posted in 2022 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.
- Educated and communicated to employees the different benefits they have virtually.



- Provided virtual or hands on training to employees.
- Human Resources is on the Safety Committee and helped improve the safety of the employees to address comments, concerns etc.
- Recruiting/Interviews/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.
- Conducts payroll

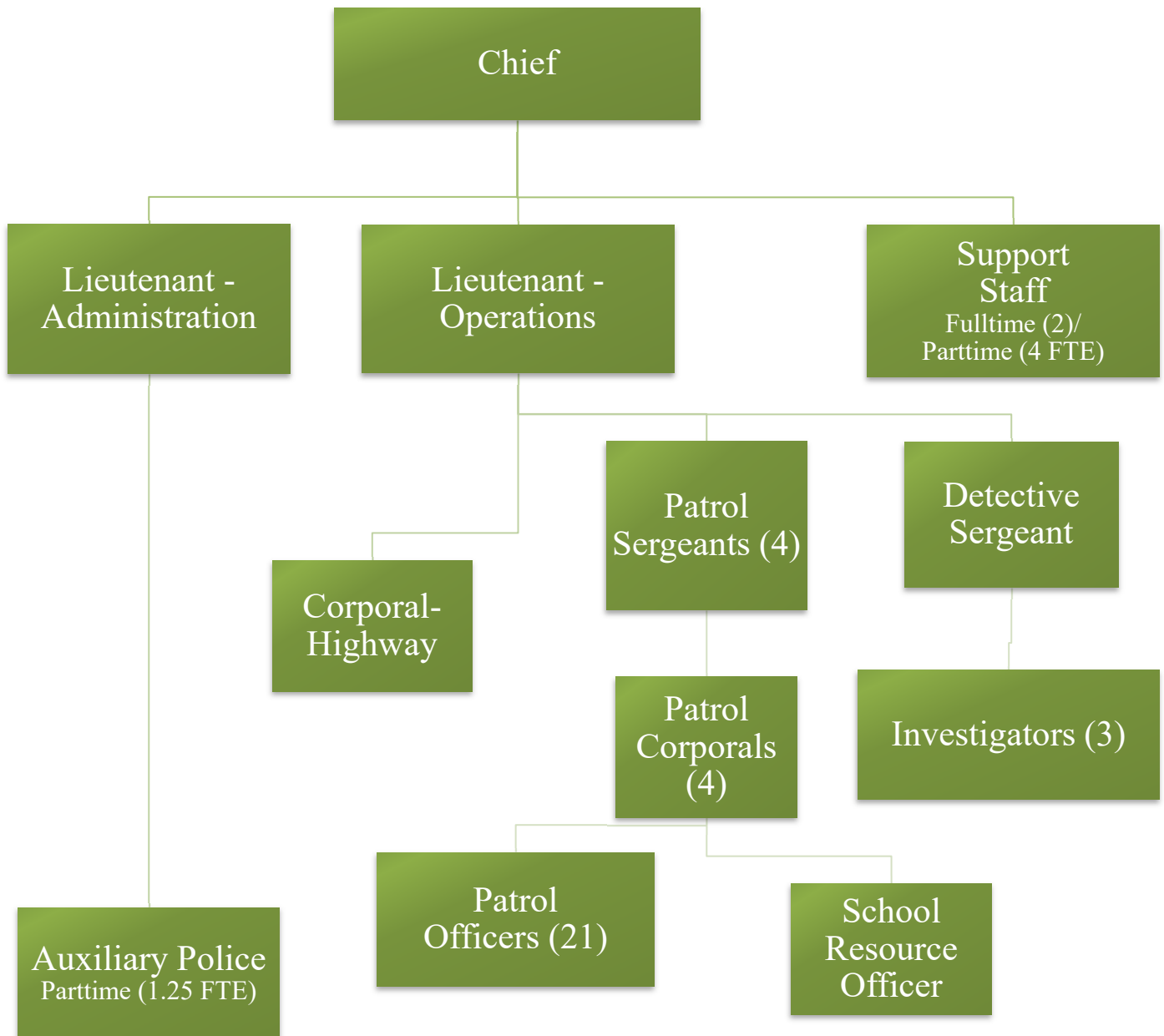
2023 GOALS

- Continue to ensure I-9 compliance and conduct an I-9 audit.
- Review Employee Handbook and update.
- Review Township benefits.
- Continue to ensure the health and safety of all employees.
- Improve the training program.
- Ensure ADA compliance for all job descriptions.

AUTHORIZED POSITIONS						
Department / Position	2018	2019	2020	2021	2022	2023
Human Resources						
Director	0.00	0.50	1.00	1.00	1.00	1.00
Total	0.00	0.50	1.00	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 and 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 Accomplishments

- Handle with care:
In February, we embarked on an initiative to better assist our residents with special needs called, 'Handle with Care'. 'Handle with Care' residents can include, but are not limited to, elderly, dementia, Alzheimer's, autistic, or any other cognitive or physical condition which may require specific attention or assistance in an emergency.



- Promotions:

In March, we solicited an outside organization to conduct testing and interviews for the rank of Corporal. We were proud to announce the promotions of Aaron Menzies, Charles Krysick, John Blanchard (K9 Jolie), and Alex Moldavskiy to Police Corporal.

- Sobriety Check Points:

In March and August, Warrington Police hosted several law enforcement agencies for sobriety check points funded by a grant through the Pennsylvania Department of Transportation. Between both details, over 800 cars were stopped and 13 were arrested for suspicion of driving under the influence.

- New Officers:

In April, we welcomed Officer James Umile who was a recent graduate of Temple University's Police Academy. In September, we welcomed Officer Seamus Radtke who joined us after almost six years of service with the Philadelphia Police Department.

- Autism Training/Sensory Kit:

In April, all police officers received Autism Awareness training which consisted of practical information and guidance on interacting with someone with autism in an emergency. In addition, police personnel were provided with sensory kits that will be kept in all patrol vehicles. The sensory kits consisted of story boards, ear and eye protection, and sensory toys and tools that may serve to be calming in a potentially chaotic situation.

- BPAIR Expansion:

In May, we enhanced our Police Assisting in Recovery Program. Under the old program, we only referred people who walked into the station ready for treatment. We now can submit referrals electronically with verbal consent right from a police incident or interaction.

- Accreditation Status:

In June, we officially and successfully completed year one of our reaccreditation with two more years to go.

- School Resources Officer (SRO) Program:

In June, A MOU between the Central Bucks School District and Warrington Township Board of Supervisors for the School Resource Officer Program was approved beginning in September. Officer Robert Bell was selected as the SRO and began this duty in mid-august.

- Active Shooter Training:

During the summer months, all police officers received active shooter training. There was a classroom portion followed by a practical exercise at CB South High School. Segreant Fuller and Corporal Menzies were the instructors.

- Livescan:

In August, after a lengthy application and approval process with the Pennsylvania Chiefs of Police Association, we were able to launch our Livescan machine to allow for the ability to process our own prisoners.



- Second Annual Krusin' with the K9s:

In September, our K9 unit hosted the second annual Krusin' with the K9s event in honor of Officer Plum. This event is crucial in funding our K9 program and was very successful.

2023 GOALS

- Add additional Officers to the Highway Unit
- ARLE Redlight Program
- Co-responder Program
- Add replacement K9 Officer

AUTHORIZED POSITIONS						
Department / Position	2018	2019	2020	2021	2022	2023
Police Services						
Chief	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Chief	1.00	0.50	0.00	0.00	0.00	0.00
Executive Assistant	1.00	1.00	1.00	1.00	0.00	0.00
Administrative Assistant	0.00	0.00	0.00	0.00	1.00	1.00
Lieutenant	1.00	1.50	2.00	2.00	2.00	2.00
Detective Sergeant	1.00	1.00	1.00	1.00	1.00	1.00
Investigators	3.00	3.00	3.00	3.00	3.00	3.00
Patrol Sergeants	4.00	4.00	4.00	4.00	4.00	4.00
Corporal	1.00	1.00	1.00	1.00	4.00	4.00
Patrol Officers	20.00	23.00	23.00	23.00	22.00	21.00
Highway Patrol Corporal	1.00	1.00	1.00	1.00	0.00	1.00
Highway Patrol Officer	1.00	1.00	0.00	0.00	0.00	0.00
School Resource Officer (SRO)	1.00	1.00	1.00	1.00	0.00	1.00
Support Staff	2.00	2.50	2.50	2.50	2.50	2.50
Auxiliary Police *	1.25	1.25	1.25	1.25	1.25	1.25
Total	39.25	42.75	41.75	41.75	41.75	42.75



Emergency Services



*Director of Emergency Services also serves as Director of Codes and Inspections

Department of Emergency Services
Station 78
3351 Pickertown Rd
Chalfont, PA 18914
Non-Emergency Phone: 215-997-7501

Volunteer 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

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



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 Accomplishments

- Emergency Management Plan completed; approved by the Board of Supervisors June 2022
- Business Continuity short plan updated; long plan completed
- Gold Standard PA Participating Department PA Fire Commissioner
- Advanced Rope Rescue class with Horsham
- Autism classes
- All township emergency response entities were trained
- Presentation to Tamanend Middle School with Sensory kit roll-out to aid in expanding awareness of this need
- Contacted by Bucks County Director of Police training about conducting Autism classes to all park rangers and security guards
- Added a new full time firefighter position



- Staff completed Certified Plans examiner class
- New firefighter training
- Achieved Fire Inspector Certification
- Car Seat tech certification

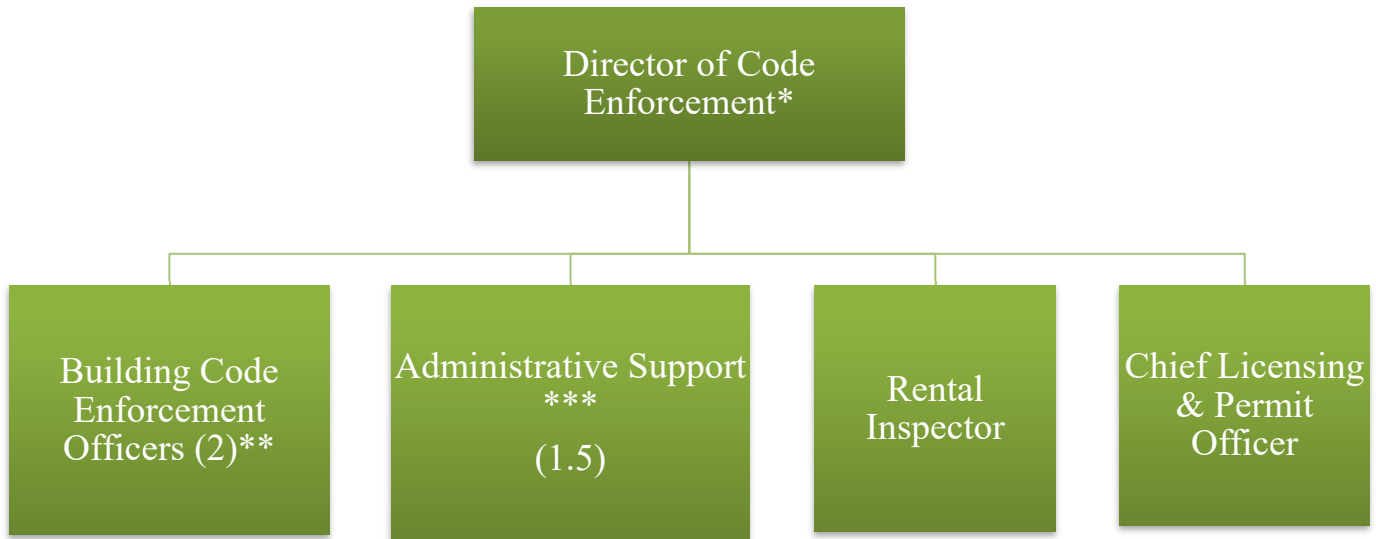
2023 GOALS

- 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.
- Work on design for station 78 addition and renovation
- Update Dept of Emergency Services staff that have PEMA certification to new standard
- Continue to support the volunteer staff by assisting with training, maintenance, equipment oversight
- Solidify a plan for future fire and emergency response staffing in coordination with the volunteer staff

AUTHORIZED POSITIONS						
Department / Position	2018	2019	2020	2021	2022	2023
Office of Emergency Services						
Director of Emergency Services	0.50	0.50	0.50	0.50	0.50	0.50
Administrative Assistant	0.40	0.40	0.40	0.40	0.50	0.00
Fire Marshal	1.00	1.00	1.00	1.00	1.00	1.00
Battalion	0.00	0.00	0.00	0.00	0.00	1.00
Career Fire Fighters	5.00	5.00	5.00	5.00	5.00	4.00
Total	6.90	6.90	6.90	6.90	7.00	6.50



Codes & Inspections



* Director of Code Enforcement also serves as the Director of Emergency Services

**Two Code Enforcement Officers are contracted employees

*** One Administrative Assistant is Communication Manager in Administration

**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 Accomplishments



- Rental inspector hired and trained 4 weeks ahead of schedule
- Implementation of the Rental inspection program
- Reorganized the administrative side of codes with
 - Jackie Wilson - managing the rental inspections,
 - Tiffany Diehl - managing the fire inspections and assisting
 - Karen Fetterolf - managing the building permits as a whole
- Reorganized the permit process from the intake to the permit acceptance and pick-up. The new process is still under evaluation.

2023 GOALS

- 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 most of the Use and Occupancy inspections.
 - Work with the administrative team to determine how the administrative time that is allotted for inspections can be reduced.
- Take feedback from the rental inspector and rental administrator and enhance the rental inspection program to better suit both the residents and the township administration.

Permits Processed

(As of September 2022)

295 Fire System (Alarm and Sprinkler) New construction/Alteration Permits

1226 Use and occupancies

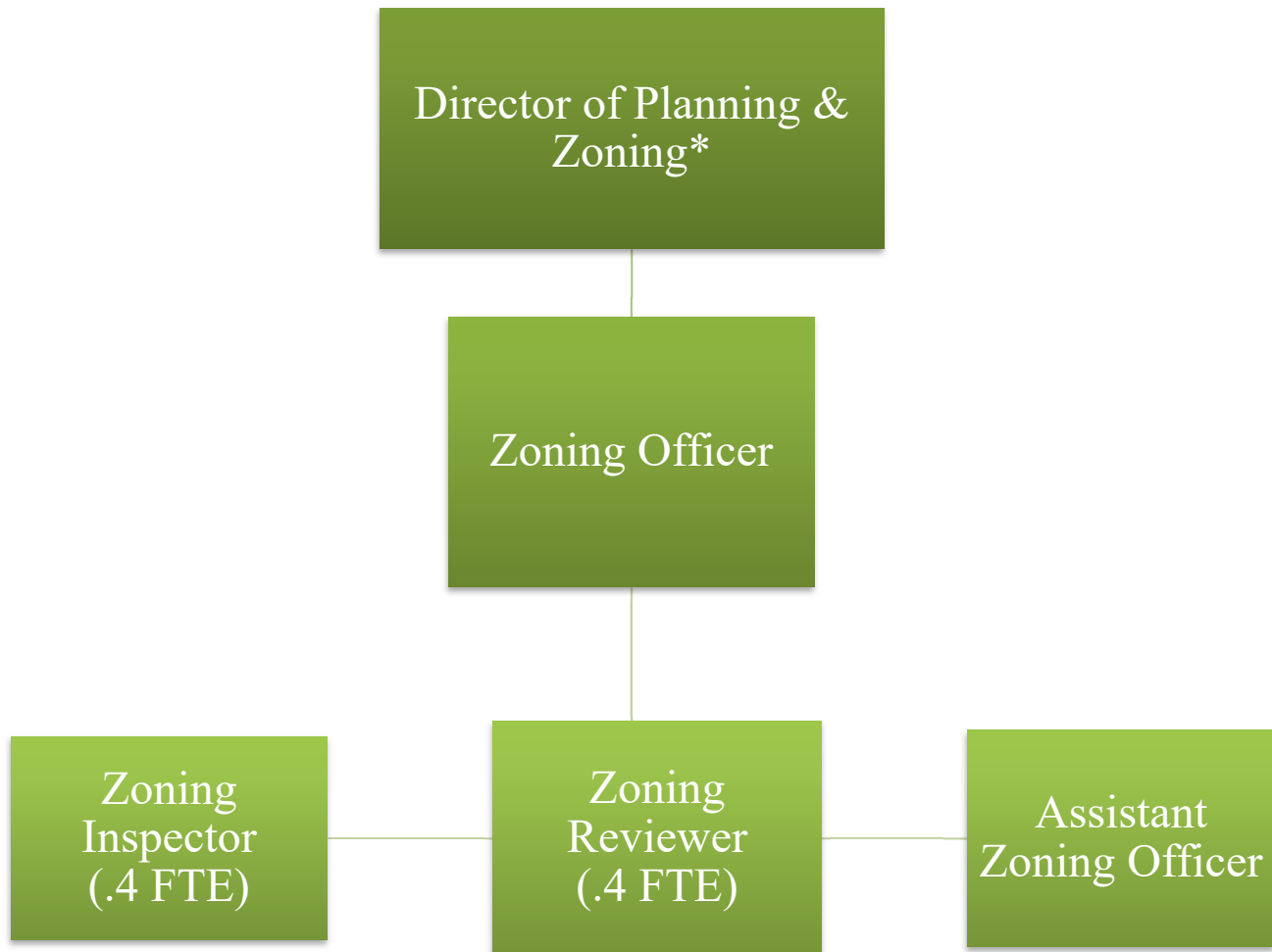
1015 Rental inspection (March 16 to October 12)

2149 Building Inspections*

AUTHORIZED POSITIONS						
Department / Position	2018	2019	2020	2021	2022	2023
Codes & Inspection						
Director of Code Enforcement	0.50	0.50	0.50	0.50	0.50	0.50
Chief Licensing & Permit Officer	1.00	1.00	1.00	1.00	1.00	1.00
Admin. Support	0.40	0.40	0.40	0.40	0.25	1.50
Admin Support - Rental Inspector	0.00	0.00	0.00	0.00	1.00	1.00
Building Code Enforcement Officers*	2.00	2.00	2.00	2.00	2.00	2.00
Total	3.90	3.90	3.90	3.90	4.75	6.00



Planning & Zoning



* Director of Planning and Zoning also serves as the 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 Accomplishments

- Subdivision and Land Development Ordinance (SALDO):
The comprehensive revision of the SALDO Ordinance was finalized in September and the ordinance is in the final state-mandated comment periods prior to adoption in late 2022.
- Effect of the 2021 Zoning Ordinance Amendment:
Changes implemented in the 2021 adoption of the revised zoning ordinance have resulted in a reduction of the number of applications to the Zoning Hearing Board. In 2021, 32 applications were submitted. During a 9-month period in 2022, 13 applications were received. Annualizing this to a total of 18 applications now expected for all of 2022, this represents about a 45 percent drop in Zoning Hearing Board Applications.
- Increased Application and Denials:
The level of residential construction projects in new developments has been brisk but is expected to decline in future years as the approved subdivisions are built out and little land remains available for large new subdivisions. Permits to demolish existing older homes to be replaced by newer models have increased slightly and may continue to do so. Permit applications to remodel and upgrade existing homes remained steady. Many residents continue to design projects without taking zoning requirements into consideration.
- Land Development (Residential):
Land development has slowed as the inventory of land available for residential development decreases. The township currently has three developments under construction. All houses are complete in Parkview at Warrington and Perry Farm, and dedication will probably take place in 2023; remaining houses are under construction in Emerson Farm and Grove Valley Farm and are expected to be completed in 2023-2024. Upcoming developments expected to be approved in 2022-2023 and commence construction include Laurel Crossing (22 homes), Barclay Hill (McNaney Tract – 30 townhouses and one existing historic dwelling to be preserved), the Cardamone Tract (5 total homes including 2 existing homes). A



sketch plan for the Park at Westminster (Valley Road and Street Road) has been received to construct a new building in place of the existing pool to include additional apartments and an indoor community center/pool. Future developments may include converting vacant second floor units at the Shoppes at Valley Square to loft apartments as well as construction of additional apartments behind the existing Panera Bread. The apartments would be constructed in a ring around the perimeter of a multi-story parking structure (sometimes known as a Texas Doughnut).

- Land Development (Non-residential):

Applications are currently under review to develop several properties in the vicinity of Easton Road and Valley Square Boulevard. The designs continue to evolve through various sketch plans that have been reviewed by the Warrington Township Planning Commission. There is also a proposal to construct a state-of-the-art car wash on the grounds of the former Carpet Giant building. 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.

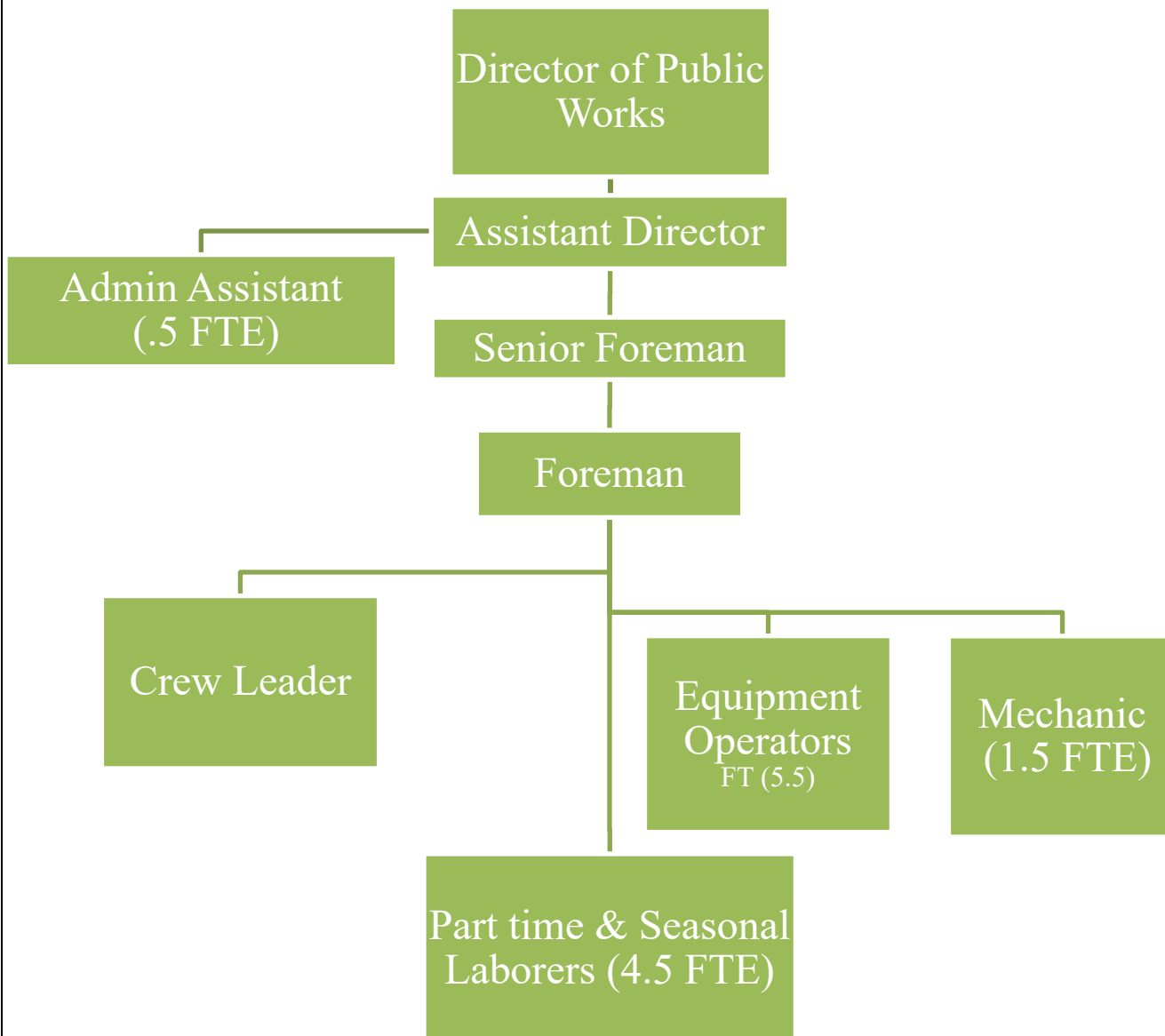
2023 GOALS

- Correct minor issues in the Zoning Ordinance
- Update Code of Ordinances to incorporate all ordinances passed since the last update.

AUTHORIZED POSITIONS						
Department / Position	2018	2019	2020	2021	2022	2023
Planning & Zoning						
Director*			1.00	1.00	1.00	0.50
Zoning Officer			0.00	0.00	0.00	1.00
Deputy Zoning Officer			0.25	0.25	0.25	0.00
Assistant Zoning Officer			0.00	0.00	1.00	1.00
Zoning Inspector			0.75	0.75	0.40	0.40
Zoning Reviewer			0.00	0.00	0.00	0.40
Administrative Support			0.50	0.50	0.00	0.00
Total	0.00	0.00	2.50	2.50	2.65	3.30



Public Works



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

Public Works Offices
 3361 Pickertown Rd.
 Chalfont, PA 18914
 215-822-1249
 Fax 215-822-1263
 Hours By Appt

<http://www.warringtontownship.org/departments/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 because of severe weather events.

2022 ACCOMPLISHMENTS

- An excess of 55 Stormwater C-Top/M-Tops were installed by Public Works in preparation of the 2022 Road Program. The savings to the township was more than \$100,000.00 by not utilizing private contractors.
- Township Administration Building: Bathroom renovations by the Neshaminy Meeting room. Removed a wall and doorway and removed an Electrical line that was capped. Repaired and installed a tile floor.
- Township Administration Building: Touchless bathroom fixtures project. All sinks, urinals, toilets were changed over to touchless fixtures. Lunchroom kitchen sinks were changed to the touchless option as well.
- Our electrician and HVAC technician responded and repaired numerous outages and malfunctions on the Townships Administration rooftop HVAC units, Police Departments Rooftop HVAC units as well as the rental building on Shetland Drive. Having this capability saves the township monetarily as well as repairs done in a timely manner.
- Willow Knoll Parking Initiative Project: Excavation adjacent to the existing parking lots to expand and add additional parking spaces. Spaces were added on Ted-Jim Drive and Lisa Drive. Portions of the embankment were removed, and a concrete retaining wall was installed along a section of Lisa Drive to create an area suitable for additional parking. These additional spaces were blacktopped and striped.
- Community Pool Construction Project: The snack stand was enlarged by Public Works construction crews. The electrical service was upgraded in this area as well.



- Installed more than 26 Open Space signs throughout the township
- Barness Park Baseball-Softball projects completed. Heavy equipment cleared an area for the installation of a batting cage facility at the west end of Barness Park. A seepage pit was dug for the gutter system to drain to. 90 foot of PVC piping was installed at all four corners. Fence installations and upgrades throughout the facility.

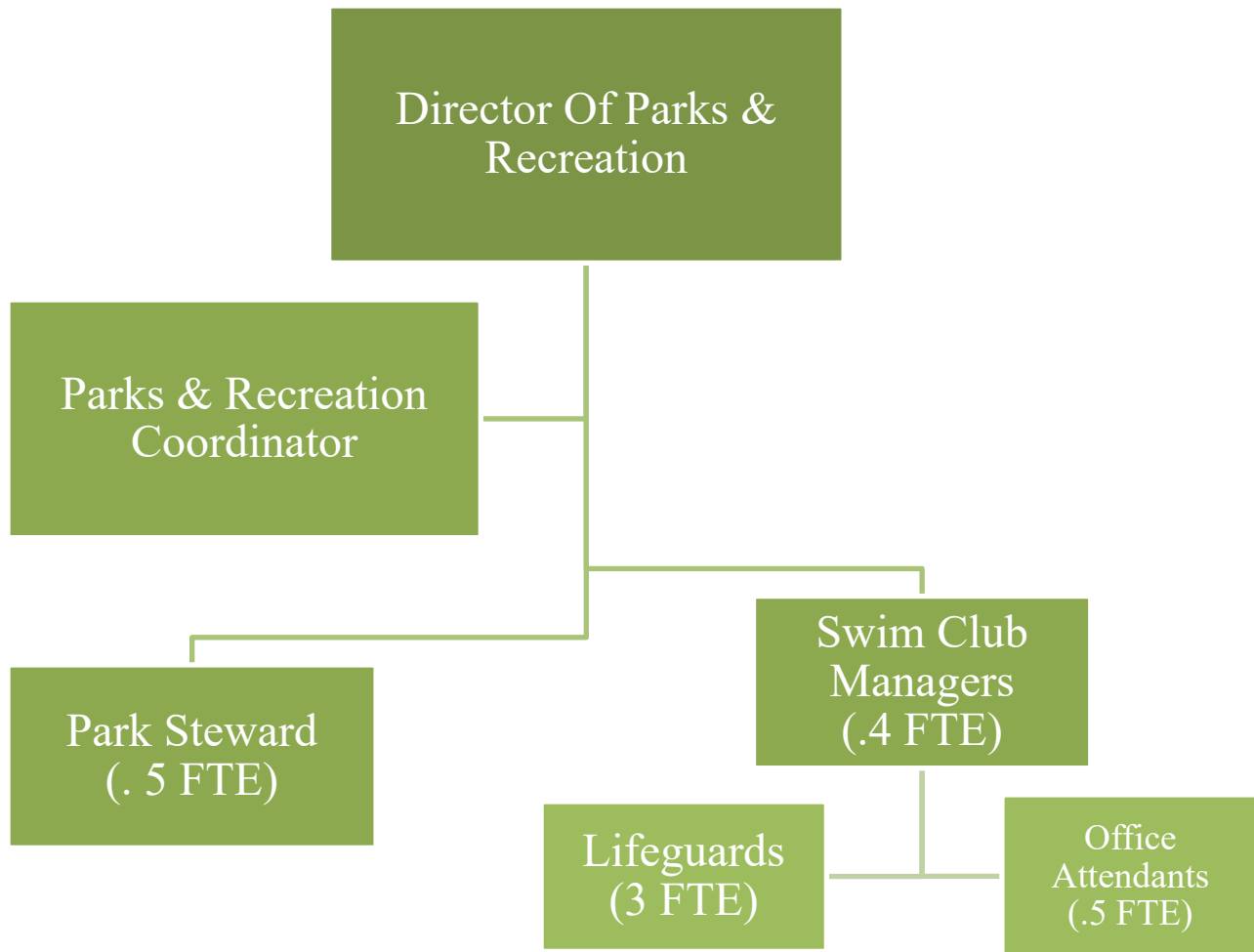
2023 GOALS

- To integrate the Millcreek Preserve, Emerson Farm Preserve and Weisel Preserve into the comprehensive maintenance program for township Parks. These new Parks will require a level of routine maintenance and trash removal going forward.
- To explore sustainable and affordable options for CDL training for municipal employees. Newly enacted Pennsylvania laws are costing townships between \$5,000.00 to \$7,000.00 for training.
- Explore employee retention initiatives and retention solutions through employee engagement, recognition, training, and development opportunities.
- Fostering a renewed relationship with surrounding Public Works Departments. Building a strong relationship and dialog to discuss industry standards and compare useful techniques and equipment to better serve the township.

AUTHORIZED POSITIONS						
Department / Position	2018	2019	2020	2021	2022	2023
Public Works						
Director	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Director	0.00	0.00	0.00	0.00	1.00	1.00
Senior Foreman	1.00	1.00	1.00	1.00	1.00	1.00
Supervising Foreman	1.00	1.00	1.00	1.00	0.00	0.00
Working Foreman	2.00	2.00	2.00	2.00	1.00	1.00
Crew Leader	1.00	1.00	1.00	1.00	1.00	1.00
Mechanic	1.00	1.00	1.00	1.00	1.00	1.50
Equipment Operators (FT)	4.00	4.00	4.00	4.00	6.00	5.50
Part-time & Seasonal (FTE)	4.00	4.00	4.00	4.00	4.50	4.50
Total	15.00	15.00	15.00	15.00	16.50	16.50



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.
- 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 Accomplishments

- DocterAdams® Community Park
Completed construction of DocterAdams® Community Park on April 30th. This project was a collaboration between the Township, CommonBondz, and Josh Adams (NY JETS Running Back) to upgrade the Willow Knoll Park.
- Warrington's Mary Barness Community Pool
Operated Pool without any staffing issues during a summer with no weather closures. Held a staff recertification class and added water aerobics. Memberships and daily attendance were up from previous year.
- Youth Sports Leagues Update
Worked with the Parks & Recreation board and the Athletic Organizations boards have updated their maintenance agreements. Also, communications with organizations to address future facility concerns continues to improve.
- Park & Rec Programming
Continued offering babysitting program, added a science program at Lions Pride Park.
- Trails Map
Completed a new and updated trails, open space, and parks map. The map was on display at Warrington Day.



- Community Room

Awarded \$500,000 grant for new Community Room at Lions pride park. A planning taskforce was established, and project went out for bid

- Pool Feasibility Study

Hired a pool design company to perform a pool feasibility study to assess the condition of the pool and to provide insight on a plan moving forward.

- Park Security

Added cameras to King and DocterAdams® Parks

2023 GOALS

- Continue to add recreational programing for the Township
- Address goals from the Parks, and Recreation Open Space Plan
- Continue working 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
- 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

AUTHORIZED POSITIONS						
Department / Position	2018	2019	2020	2021	2022	2023
Parks & Recreation						
Director of Parks & Recreation	0.00	0.50	1.00	1.00	1.00	1.00
Parks & Recreation Coordinator	1.00	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	0.50
Swim Club Managers				0.40	0.40	0.40
Swim Club Lifeguards				3.00	3.00	3.00
Swim Club Office Attendants				0.50	0.50	0.50
Total	1.00	1.50	2.50	6.40	6.40	6.40



Department: Administration

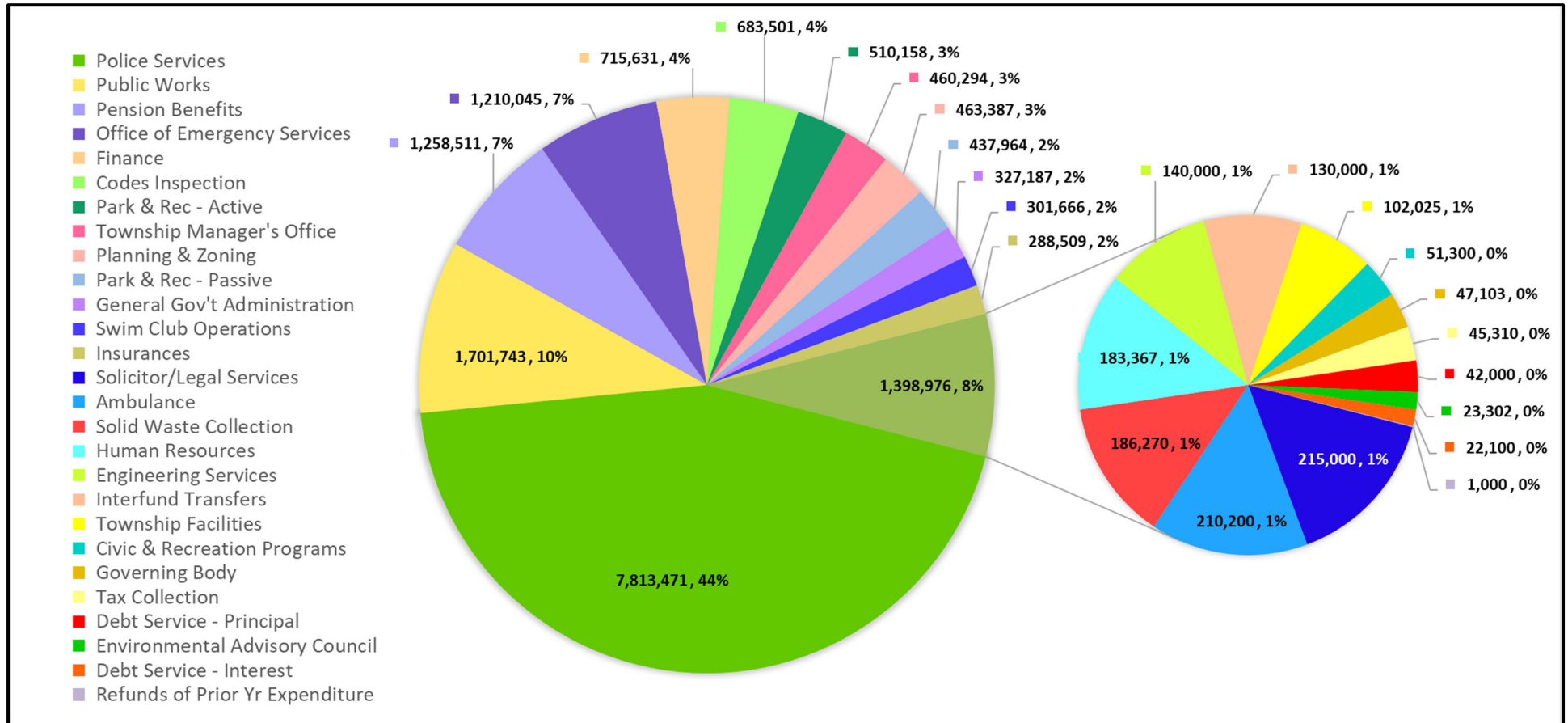
AUTHORIZED POSITIONS						
Department / Position	2018	2019	2020	2021	2022	2023
Administrative Support						
Receptionist	1.00	1.00	1.00	1.00	0.00	1.00
Admin. Support (Communications)	0.20	0.20	0.20	0.20	0.50	0.50
EAC/Grants Writer (part-time)			0.50	0.50	0.75	0.75
Total	1.20	1.20	1.70	1.70	1.25	2.25

All Positions at Warrington Township

AUTHORIZED POSITIONS						
Department / Position	2018	2019	2020	2021	2022	2023
Warrington Township						
Township Manger	2.00	2.00	3.50	3.50	4.25	3.00
Finance	3.00	3.50	3.00	3.00	3.25	4.60
Human Resources	0.00	0.50	1.00	1.00	1.00	1.00
Administrative Support	1.20	1.20	1.70	1.70	1.25	2.25
Police Services	39.25	42.75	41.75	41.75	41.75	42.75
Office of Emergency Services	6.90	6.90	6.90	6.90	7.00	6.50
Codes & Inspection	3.90	3.90	3.90	3.90	4.75	6.00
Planning & Development			2.50	2.50	2.65	3.30
Public Works	15.00	15.00	15.00	15.00	16.50	16.50
Parks & Recreation	1.00	1.50	2.50	6.40	6.40	6.40
Total	72.25	77.25	81.75	85.65	88.80	92.30

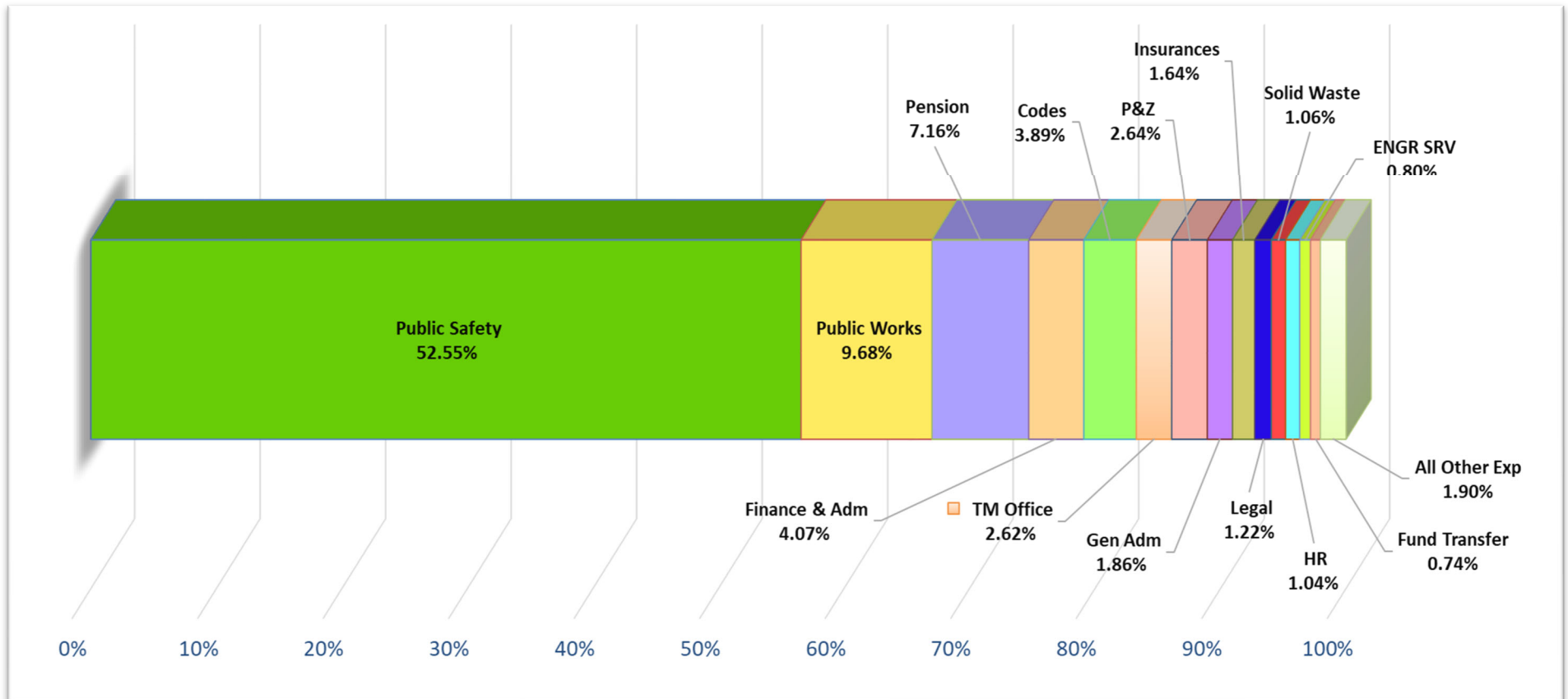


2023 Propose General Fund Budget Expenditure by Department





Major Expenditures by Departments



General Fund Expenditure Table

2023 Warrington Township Budget



Warrington Township General (01) Fund 2023 Proposed Budget

Account	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
EXPENSES													
01-400	<u>Governing Body</u>												
01-400-105	Salary & Wages - Elected Official	17,875	18,875	17,875	18,875	17,875	18,448	19,750	20,625	20,625	20,600	15,469	20,600
01-400-196	Group Benefits	1,367	1,807	1,367	1,445	1,367	1,411	1,511	1,577	1,578	1,600	1,183	1,600
01-400-210	Office Supplies	500	3,016	1,000	476	500	10	400	499	400	600	395	400
01-400-261	Minor Equipment	1,000	2,718	750	-	750	-	750	1,300	1,500	1,500	38	1,000
01-400-310	Professional Services	-	-	-	7,236	12,000	6,591	8,000	6,956	7,500	10,500	9,402	9,000
01-400-321	Telephone	2,400	2,618	2,400	2,696	2,600	3,310	2,900	2,442	2,900	2,400	1,457	2,900
01-400-322	Wireless Service - (Extract from Telephone; nev	-	-	-	-	-	-	-	-	-	-	-	-
01-400-341	Advertising	2,200	990	2,000	2,131	1,500	1,791	1,500	887	1,500	1,500	965	1,500
01-400-342	Printing	200	63	200	55	200	-	150	35	150	200	76	-
01-400-420	Dues & Subscriptions	3,500	2,952	3,500	3,193	3,500	3,397	3,500	3,493	3,500	3,700	3,567	3,600
01-400-460	Seminars, Conferences & Meetings	5,500	4,595	5,500	4,549	4,500	192	4,500	1,119	4,000	7,000	6,890	6,000
01-400-491	General Expenses	1,000	807	1,000	648	1,000	141	600	171	400	400	333	500
01-400	Total Governing Body	\$ 35,542	\$ 38,442	\$ 35,592	\$ 41,303	\$ 45,792	\$ 35,291	\$ 43,561	\$ 39,105	\$ 44,053	\$ 50,000	\$ 39,775	\$ 47,100
01-401	<u>Township Manager's Office</u>												
01-401-110	Salary & Wages	221,891	231,293	230,198	253,914	258,710	266,992	270,813	276,030	315,241	316,800	213,775	310,300
01-401-112	Salary & Wages - Staff	-	-	-	3,783	-	2,858	-	790	-	-	-	-
01-401-115	Salary & Wages - Part time	-	-	-	-	-	-	-	-	-	-	-	25,000
01-401-196	Group Benefits	83,010	79,679	87,561	82,301	86,402	98,459	92,765	75,378	75,954	84,000	56,298	76,100
01-401-197	Pension 401 ER Match	-	-	-	-	-	-	-	1,626	5,274	2,000	1,427	4,200
01-401-198	457 ER Match	-	-	-	-	-	-	-	11,620	12,841	13,700	9,606	13,000
01-401-210	Office Supplies	500	76	250	435	500	362	500	102	400	400	209	400
01-401-215	Postage (01-401-215)	-	-	-	-	-	-	-	17	-	-	-	-
01-401-231	Motor Fuel	1,400	2,300	1,600	2,959	1,800	1,833	1,600	3,045	2,700	5,500	1,910	4,500
01-401-241	General Operating Expenses	-	-	-	-	-	-	-	98	-	900	636	900
01-401-261	Minor Equipment	750	120	850	1,963	900	286	600	5,088	2,000	500	-	1,500
01-401-310	Professional Services	-	-	-	-	-	2,056	1,782	-	1,000	5,000	3,645	6,200
01-401-321	Telephone	1,400	1,380	1,400	1,769	1,440	1,240	950	886	800	1,100	709	1,100
01-401-322	Wireless Service - (Extract from Telephone; nev	-	-	-	-	-	-	-	-	-	-	-	-
01-401-342	Printing	200	-	200	45	200	-	200	201	200	-	-	200
01-401-374	Maint & Repair - Mach & Equip	200	-	200	-	200	42	100	-	100	-	-	-
01-401-375	Vehicle Maintenance	200	528	300	1,109	300	1,333	500	482	800	300	163	800
01-401-420	Dues & Subscriptions	2,500	4,307	3,200	2,390	3,000	2,145	2,400	4,632	4,500	2,900	2,884	5,000
01-401-460	Seminars, Conferences & Meetings	3,100	2,504	2,000	1,730	3,000	187	2,300	75	1,500	4,000	3,423	6,000
01-401-900	Capital Assessment	5,000	-	5,000	-	5,000	3,750	5,000	5,000	5,000	5,000	3,750	5,200
01-401	Total Township Manager's Office	\$ 320,151	\$ 322,188	\$ 332,759	\$ 352,397	\$ 361,452	\$ 381,543	\$ 379,510	\$ 385,069	\$ 428,310	\$ 442,100	\$ 298,433	\$ 460,400

2023 Warrington Township Budget



General Fund Expenditure Table Continued

Warrington Township General (01) Fund 2023 Proposed Budget

Account	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
01-402	Finance												
01-402-110	Salary & Wages - FT	161,828	210,664	214,058	208,125	214,652	201,027	231,185	245,309	284,770	350,600	245,065	279,900
01-402-112	Salary & Wages - PT	34,684	17,128	3,000	-	-	-	-	-	-	-	-	-
01-402-115	Salary & Wages - Part time	-	-	-	-	-	-	-	-	-	-	-	81,700
01-402-180	Overtime	500	60	500	-	-	85	-	901	500	-	-	500
01-402-196	Group Benefits	99,060	110,087	122,663	99,472	108,198	119,462	137,012	125,131	140,792	140,000	97,875	152,600
01-402-197	Pension 401 ER Match	-	-	-	-	-	-	-	8,501	4,060	5,700	5,702	4,200
01-402-198	457 ER Match	-	-	-	-	-	-	-	4,133	5,160	5,400	3,885	5,400
01-402-210	Office Supplies	1,200	1,804	1,200	3,512	1,200	1,666	1,200	1,181	1,000	1,000	548	1,000
01-402-215	Postage	800	1,446	1,500	2,308	2,000	1,716	2,000	945	1,900	2,000	287	2,000
01-402-241	General Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-
01-402-261	Minor Equipment	500	776	900	2,650	3,400	1,392	1,500	514	1,200	2,000	1,139	8,000
01-402-310	Professional Services	80,000	75,342	80,000	75,161	60,000	93,707	72,000	82,448	92,000	90,000	91,287	110,000
01-402-311	Audit & Accounting Services	22,300	22,000	16,500	20,700	27,000	34,695	30,000	21,285	35,000	40,000	30,000	40,000
01-402-319	Other Services & Fees	1,400	280	1,400	445	1,400	972	1,500	1,241	1,600	2,500	1,588	2,500
01-402-321	Telephone	1,300	1,257	1,300	1,907	1,416	1,858	1,400	1,228	1,550	1,500	1,213	1,500
01-402-322	Wireless Service - (Extract from Telephone; nev	-	-	-	-	-	-	-	-	-	-	-	-
01-402-341	Advertising	-	-	-	-	-	325	250	100	250	-	-	-
01-402-342	Printing	500	502	500	91	400	935	400	92	400	400	248	400
01-402-420	Dues & Subscriptions	1,500	2,749	1,500	1,589	750	907	650	895	1,155	1,400	1,190	1,500
01-402-430	Real Estate Taxes	16,000	16,092	17,000	16,273	16,500	17,190	17,600	17,498	17,000	17,000	4,177	18,500
01-402-460	Seminars, Conferences & Meetings	3,000	4,633	4,500	4,186	2,500	158	2,500	380	2,500	4,500	3,263	6,000
01-402	Total Finance	\$ 424,572	\$ 464,819	\$ 466,521	\$ 436,419	\$ 439,416	\$ 476,094	\$ 499,197	\$ 511,782	\$ 590,837	\$ 664,000	\$ 487,466	\$ 715,700
01-403	Tax Collection												
01-403-110	Salary & Wages - General Fund	19,678	27,587	21,072	38,932	65,000	21,233	24,750	23,015	25,927	27,300	18,200	26,700
01-403-111	Salary & Wages - Park & Recreation	8,039	6,518	8,144	4,072	8,000	8,856	8,070	8,089	9,113	7,300	6,397	9,400
01-403-112	Salary & Wages - Staff	-	-	-	-	-	-	-	-	-	-	-	-
01-403-113	Salary & Wages - Refuse	-	-	-	-	-	-	-	-	-	-	-	-
01-403-114	Salary & Wages - Rd Machines	-	-	-	-	-	-	-	-	-	-	-	-
01-403-196	Group Benefits	2,120	2,874	2,235	3,306	5,585	3,660	2,511	2,379	2,681	3,000	1,882	2,800
01-403-210	Office Supplies	-	1,814	1,800	181	500	274	500	107	500	600	-	500
01-403-215	Postage	2,600	1,712	2,600	1,669	2,600	2,573	2,700	2,659	2,700	3,000	2,983	3,000
01-403-342	Printing	1,400	1,054	1,400	814	1,400	-	1,400	-	1,400	700	-	1,400
01-403-460	Seminars, Conferences & Meetings	-	3,887	-	(80)	3,000	173	1,000	705	1,000	2,500	2,331	1,500
01-403	Total Tax Collection	\$ 33,837	\$ 45,447	\$ 37,251	\$ 48,893	\$ 86,085	\$ 36,769	\$ 40,931	\$ 36,955	\$ 43,321	\$ 44,400	\$ 31,792	\$ 45,300

2023 Warrington Township Budget



General Fund Expenditure Table Continued

Warrington Township General (01) Fund 2023 Proposed Budget

Account	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
01-404	<u>Solicitor/Legal Services</u>												
01-404-310	Township Solicitor	115,000	182,504	125,000	110,001	135,000	126,310	125,000	142,382	127,000	135,000	104,495	135,000
01-404-317	Labor Counsel Services	3,000	-	15,000	2,711	10,000	22,369	13,000	65,198	20,000	50,000	48,203	45,000
01-404-318	Litigation & Arbitration	25,000	10,960	10,000	23,494	12,000	12,063	30,000	25,461	20,000	60,000	56,078	35,000
01-404	Total Solicitor/Legal Services	\$ 143,000	\$ 193,464	\$ 150,000	\$ 136,206	\$ 157,000	\$ 160,741	\$ 168,000	\$ 233,041	\$ 167,000	\$ 245,000	\$ 208,776	\$ 215,000
01-405	<u>Human Resources</u>												
01-405-110	Salary & Wages - Salaried	-	-	-	2,377	83,600	80,998	84,460	81,579	88,000	86,600	69,923	90,700
01-405-112	Salary & Wages - Fulltime	-	-	-	-	-	-	-	-	-	-	-	-
01-405-115	Salary & Wages - Part time	-	-	-	-	-	-	-	-	-	-	-	26,000
01-405-196	Group Benefits	-	-	-	-	32,502	46,559	48,708	41,310	43,603	39,300	30,830	45,300
01-405-197	Pension 401 ER Match	-	-	-	-	-	-	-	5,912	6,160	6,100	4,895	6,300
01-405-198	457 ER Match	-	-	-	-	-	-	-	1,689	1,760	1,700	1,398	1,800
01-405-210	Office Supplies	-	-	-	-	250	-	250	-	200	300	173	300
01-405-261	HR Minor Equipment (405)	-	-	-	-	-	-	-	-	-	-	-	1,300
01-405-310	Professional Services	-	-	-	-	-	485	2,500	462	1,000	4,000	3,408	2,900
01-405-319	Employee Recognition & Team Building	-	-	-	-	-	100	4,500	2,699	3,000	2,000	432	5,000
01-405-321	Telephone	-	-	-	119	516	915	900	685	850	900	672	700
01-406-322	Wireless Service - (Extract from Telephone; nev	-	-	-	-	-	-	-	-	-	-	-	-
01-405-341	Advertising	-	-	-	-	-	-	1,000	1,052	500	300	-	500
01-405-420	Dues & Subscriptions	-	-	-	-	250	261	250	-	250	400	-	300
01-405-460	Seminars, Conferences & Meetings	-	-	-	-	2,500	487	4,000	344	2,500	200	-	2,000
01-405-491	General Operating Expenses	-	-	-	-	9,250	130	250	629	250	300	37	300
01-405	Total Human Resources	\$ -	\$ -	\$ -	\$ 2,496	\$ 128,868	\$ 129,934	\$ 146,818	\$ 136,361	\$ 148,073	\$ 142,100	\$ 111,768	\$ 183,400
01-406	<u>General Gov't Administration</u>												
01-406-110	Salary & Wages - FT	95,122	107,721	124,328	128,223	72,570	54,459	73,487	71,204	84,030	80,900	64,406	80,200
01-406-112	Salary & Wages -- Staff	-	330	-	-	-	37,431	49,472	46,674	45,974	56,100	45,064	-
01-406-115	Salary & Wages - Part Time	-	-	-	-	-	-	-	-	-	-	-	46,800
01-406-180	Overtime	200	31	200	-	-	-	-	385	-	1,000	822	800
01-406-196	Group Benefits	44,802	55,402	70,969	72,611	47,296	50,640	32,860	48,219	44,650	45,000	35,971	46,900
01-406-197	Pension 401 ER Match	-	-	-	-	-	-	-	-	-	-	-	-
01-406-198	457 ER Match	-	-	-	-	-	-	-	1,480	1,681	1,600	1,270	1,600
01-406-210	Office Supplies	3,200	3,584	3,200	8,068	3,200	3,207	3,800	4,055	3,200	3,500	3,027	3,200
01-406-215	Postage	11,500	10,277	11,000	8,662	11,000	9,891	11,000	8,716	9,000	9,000	4,725	9,000
01-406-241	General Operating Supplies (change in 2022)	-	-	-	4,223	-	1,774	-	-	-	-	-	1,500
01-406-242	Covid Related Expense (new 2023)	-	-	-	-	-	21,550	5,000	2,997	2,500	100	66	-
01-406-261	Minor Machine & Equipment	3,000	-	2,500	3,473	4,500	1,644	1,500	1,279	1,200	700	-	1,000
01-406-310	Professional Services	50,000	46,285	50,000	48,051	50,000	65,883	67,500	55,223	53,000	25,000	16,319	48,200
01-406-319	Other Services & Fees	27,000	28,117	27,000	61,278	34,800	49,124	40,000	52,148	38,000	45,000	25,131	45,000
01-406-321	Telephone	4,500	4,744	4,500	(737)	4,800	6,271	5,900	6,162	6,000	4,500	3,816	6,100
01-406-322	Wireless Service - (Extract from Telephone; nev	-	-	-	-	-	-	-	-	-	-	-	-
01-406-341	Advertising	1,500	2,123	1,200	367	1,000	379	500	1,848	500	2,400	2,337	1,000
01-406-342	Printing (01-406-342)	-	-	-	-	-	-	-	-	-	-	-	-
01-406-375	Vehicle Maintenance	-	1,095	500	83	500	-	500	523	500	200	128	500
01-406-384	Machine & Equipment Rental	8,000	9,908	8,500	10,603	10,152	9,515	10,000	7,870	8,500	7,000	5,134	8,500
01-406-420	Dues & Subscriptions	800	525	400	421	450	424	400	1,350	400	300	190	400
01-406-450	Contracted Service	15,000	11,363	12,000	11,743	12,000	24,491	17,000	22,214	21,000	21,000	16,776	21,000
01-406-460	Seminars, Conferences & Meetings	2,500	8,159	3,950	5,612	200	1,851	1,000	3,459	1,000	2,000	1,220	2,500
01-406-491	General Operating Expenses	2,300	2,412	1,500	750	1,500	3,429	1,200	5,971	3,000	1,500	(1,368)	3,000
01-406	Total General Gov't Administration	\$ 269,424	\$ 292,074	\$ 321,747	\$ 363,432	\$ 253,968	\$ 341,962	\$ 321,119	\$ 341,776	\$ 324,135	\$ 306,800	\$ 225,033	\$ 327,200

2023 Warrington Township Budget



General Fund Expenditure Table Continued

Warrington Township General (01) Fund 2023 Proposed Budget

Account	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
01-408	Engineering Services												
01-408-313	Township Engineer	165,000	100,885	115,000	72,878	105,000	134,064	120,000	150,363	135,000	150,000	131,905	140,000
01-408	Total Engineering Services	\$ 165,000	\$ 100,885	\$ 115,000	\$ 72,878	\$ 105,000	\$ 134,064	\$ 120,000	\$ 150,363	\$ 135,000	\$ 150,000	\$ 131,905	\$ 140,000
01-409	Township Facilities												
01-409-241	General Operating Supplies	4,000	7,261	3,000	1,466	4,000	2,412	2,500	3,014	2,500	2,500	741	2,500
01-409-261	Minor Equipment	1,000	-	500	1,662	500	3,181	2,500	7,800	2,500	2,500	885	2,600
01-409-310	Professional Services	-	375	400	-	400	419	500	419	500	500	-	500
01-409-321	Telephone	2,100	9,186	13,000	12,381	13,000	12,042	12,000	8,085	11,000	11,000	943	11,000
01-409-322	Wireless Service - (Extract from Telephone; nev	-	-	-	-	-	-	-	-	-	-	-	-
01-409-360	Utilities	41,000	38,739	36,000	39,611	40,000	29,797	40,000	40,352	31,000	34,000	23,270	35,000
01-409-373	Building Maint & Repairs	14,000	23,243	14,000	19,155	14,000	9,227	15,000	24,352	15,000	8,000	4,682	15,500
01-409-450	Contracted Services	50,000	41,276	33,000	28,310	33,000	33,175	25,000	35,799	28,000	33,300	23,232	35,000
01-409	Total Township Facilities	\$ 112,100	\$ 120,080	\$ 99,900	\$ 102,585	\$ 104,900	\$ 90,253	\$ 97,500	\$ 119,820	\$ 90,500	\$ 91,800	\$ 53,752	\$ 102,100

2023 Warrington Township Budget



General Fund Expenditure Table Continued

Warrington Township General (01) Fund 2023 Proposed Budget

Account	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
01-410	Police Services												
01-410-110	Salary & Wages - Non-Bargain	374,880	376,389	354,822	513,236	388,362	442,858	422,851	395,439	435,537	435,500	343,868	450,800
01-410-112	Salary & Wages - Staff	207,535	222,833	216,266	227,017	222,754	284,211	168,117	127,498	260,959	261,000	148,420	232,100
01-410-113	Salary & Wages - Bargaining	2,846,767	2,782,184	2,900,790	2,933,204	3,219,339	3,135,101	3,528,299	3,462,244	3,622,958	3,623,000	3,036,406	4,051,000
01-410-115	Salary & Wages - Part Time	-	463	-	(463)	-	-	-	-	-	-	-	-
01-410-117	Salary & Wages - Auxiliary Police	28,000	17,204	21,000	22,584	25,000	11,896	15,000	18,543	15,000	20,000	18,162	15,000
01-410-172	Holiday Pay	88,361	71,818	95,478	50,380	87,457	75,958	65,000	88,137	107,659	107,700	3,032	121,400
01-410-179	Longevity	122,987	122,315	129,262	93,370	131,692	115,914	148,842	146,441	150,435	150,400	2,464	163,400
01-410-180	Overtime	180,000	175,069	180,000	199,730	180,000	171,553	180,000	247,004	185,000	360,900	240,613	250,000
01-410-181	Automated Red Light Camera Operation (ARLE)	-	-	-	-	-	-	-	-	-	-	-	54,500
01-410-184	Kelly Time	-	56,599	63,000	4,743	63,000	122,365	60,000	(3,654)	100,000	111,300	111,265	100,000
01-410-185	Vacation Buy Back	22,000	16,581	20,000	(4,452)	20,000	35,111	18,000	16,243	40,000	21,200	21,173	30,000
01-410-187	Health Buy Back	-	-	-	-	59,400	48,615	57,000	67,418	75,430	70,000	34,548	65,900
01-410-196	Group Benefits	1,446,906	1,357,010	1,543,219	1,379,340	1,244,341	1,447,932	1,474,395	1,193,446	1,489,697	1,450,000	1,054,968	1,587,800
01-410-197	Pension 401 ER Match	-	-	-	-	-	-	-	-	-	-	-	-
01-410-198	457 ER Match	-	-	-	-	-	-	-	82,804	2,365	112,700	65,756	2,400
01-410-210	Office Supplies	5,000	4,926	5,000	5,372	5,000	4,210	5,000	5,028	5,000	6,000	5,215	5,000
01-410-215	Postage	1,000	1,546	1,500	1,961	1,500	1,044	1,500	468	1,100	600	347	600
01-410-228	K9 Unit	-	40,989	6,000	1,622	6,000	2,456	6,000	1,817	3,000	1,800	949	2,500
01-410-231	Motor Fuel	45,000	63,218	60,000	58,713	60,000	45,401	50,000	67,924	55,000	100,000	32,800	80,000
01-410-238	Uniforms - Allowance (new 2022)	40,000	48,365	40,000	55,944	40,000	49,398	48,000	54,099	48,000	30,000	17,382	30,000
01-410-239	Uniforms - Township Purchase (new 2022)	-	-	-	-	-	-	-	-	-	18,000	12,571	36,200
01-410-241	General Operating Supplies	25,500	26,345	20,000	28,480	25,000	32,362	30,000	29,207	30,000	28,000	16,767	31,900
01-410-242	Livescan/Finger Printing (new 2022)	-	-	-	-	-	-	-	-	-	-	-	8,000
01-410-251	Vehicle Maintenance Supplies	15,000	14,581	11,000	11,937	11,000	11,423	11,000	10,012	11,000	13,000	11,777	11,000
01-410-261	Minor Equipment	30,500	28,931	27,000	23,920	27,000	25,136	25,000	29,700	31,000	31,000	29,899	46,000
01-410-310	Professional Services	40,000	33,072	40,000	49,329	43,900	50,877	46,000	73,063	49,000	85,000	71,797	52,100
01-410-321	Telephone	12,000	14,634	12,000	15,856	12,000	24,523	22,000	23,486	22,000	22,000	13,791	22,700
01-410-322	Wireless Service - (Extract from Telephone; nev	-	-	-	-	-	-	-	-	-	-	-	-
01-410-341	Advertising	200	-	200	-	200	-	-	162	-	-	-	-
01-410-342	Printing	1,200	1,874	1,200	2,542	1,200	1,188	1,800	250	1,200	1,800	1,497	1,500
01-410-360	Utilities	-	-	-	-	8,000	5,182	25,000	30,253	23,000	46,900	35,165	35,000
01-410-374	Repairs & Maintenance	3,800	3,146	3,000	4,465	5,000	6,705	5,000	6,447	5,000	12,000	8,829	12,000
01-410-375	Vehicle Maintenance	30,000	40,284	22,000	22,755	22,000	39,099	33,000	41,975	25,000	5,000	4,687	7,500
01-410-384	Equipment Leases	5,800	4,821	6,000	5,184	6,000	5,131	9,000	6,243	4,200	9,000	6,166	7,000
01-410-420	Dues & Subscriptions	5,500	13,854	5,500	14,851	12,000	8,646	12,000	14,235	27,000	18,000	13,030	33,200
01-410-440	Uniform Cleaning Service	4,000	3,936	4,000	3,540	4,000	2,495	3,800	2,190	3,000	3,000	2,020	3,000
01-410-450	Contracted Services	12,000	16,823	37,650	22,063	36,000	49,678	28,000	54,186	35,000	60,000	44,051	35,000
01-410-460	Seminars, Conferences & Meetings	25,000	23,336	21,000	22,281	25,000	9,848	22,000	23,331	27,000	25,000	18,304	24,000
01-410-900	Capital Assessment	175,000	-	165,000	-	165,000	123,750	165,000	180,329	200,000	200,000	153,000	205,000
01-410	Total Police Services	\$ 5,793,936	\$ 5,583,148	\$ 6,011,887	\$ 5,769,503	\$ 6,157,145	\$ 6,390,066	\$ 6,686,604	\$ 6,495,967	\$ 7,090,540	\$ 7,439,800	\$ 5,580,719	\$ 7,813,500



General Fund Expenditure Table Continued

**Warrington Township
General (01) Fund
2023 Proposed Budget**

Account	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
01-411	<u>Office of Emergency Services</u>												
01-411-110	Salary & Wages - Professional	138,622	124,768	142,368	132,841	147,064	146,006	130,541	116,113	136,646	137,300	110,007	141,500
01-411-112	Salary & Wages - Staff	237,491	269,902	240,174	314,797	308,396	324,477	294,933	324,145	360,106	365,300	304,137	397,300
01-411-115	Salary & Wages - PT/temp	4,500	7,310	4,500	4,370	4,500	-	4,500	-	4,500	-	-	-
01-411-180	Overtime	5,000	9,021	5,000	3,673	268	3,271	5,000	8,544	7,500	16,000	14,281	10,000
01-411-196	Group Benefits	147,341	151,208	170,720	138,194	149,196	156,155	192,029	162,734	215,544	200,000	148,288	239,900
01-411-197	Pension 401 ER Match	-	-	-	-	-	-	-	12,148	13,299	13,300	10,632	13,500
01-411-198	457 ER Match	-	-	-	-	-	-	-	4,567	6,133	4,900	4,257	6,200
01-411-210	Office Supplies	1,000	1,589	1,200	1,639	1,200	1,377	1,200	1,451	1,200	4,400	3,277	1,500
01-411-215	Postage	-	34	-	-	-	18	-	239	200	100	25	200
01-411-231	Motor Fuels	5,000	1,500	4,000	1,215	5,000	4,622	5,000	6,692	6,000	14,000	-	8,500
01-411-238	Uniforms	6,000	16,687	6,000	22,262	6,000	756	6,000	8,635	6,000	7,000	4,521	6,000
01-411-241	General Operating Supplies	5,000	3,059	4,000	12,286	4,200	6,340	6,000	18,517	5,000	5,000	1,875	4,000
01-411-242	Fire Prevention Supplies	4,000	2,282	3,000	3,129	3,000	455	2,500	2,453	2,500	2,500	-	2,500
01-411-243	Fire PPE	-	4,945	5,000	764	5,000	2,144	7,000	3,219	7,000	7,000	2,680	7,000
01-411-251	Vehicle Maintenance Supplies	2,500	5,235	5,000	10,672	5,000	2,989	6,000	2,991	2,500	2,500	642	2,000
01-411-261	Minor Equipment	49,500	52,141	41,500	40,703	33,000	27,066	20,000	57,234	10,000	25,000	21,455	13,000
01-411-262	EMS Supplies	-	-	-	-	7,500	1,800	3,000	16,604	10,000	10,000	7,104	12,000
01-411-310	Professional Services	10,000	13,575	10,000	13,060	10,000	8,715	13,200	18,357	12,000	30,000	27,296	25,000
01-411-321	Telephone	3,800	3,973	3,800	5,053	3,800	6,339	2,800	5,835	5,800	5,800	3,479	6,000
01-411-322	Wireless Service - (Extract from Telephone; nev	-	-	-	-	-	-	-	-	-	-	-	-
01-411-341	Advertising	200	-	200	272	200	-	200	-	200	200	-	200
01-411-342	Printing	200	-	200	-	200	638	500	-	500	500	33	500
01-411-360	Utilities	6,500	10,398	7,500	10,176	12,500	7,066	7,100	5,781	8,000	6,000	4,585	8,000
01-411-375	Vehicle Maintenance	7,500	9,027	7,000	18,823	10,000	13,887	15,000	41,957	15,000	16,800	16,236	16,000
01-411-420	Dues & Subscriptions	750	460	750	896	1,000	1,650	1,000	2,851	1,600	1,600	215	1,600
01-411-450	Contracted Services	6,000	7,041	6,500	3,196	6,500	5,123	1,500	8,178	6,200	8,000	6,235	6,500
01-411-460	Seminars, Conferences & Meetings	3,500	1,453	3,000	127	11,000	1,689	9,000	1,622	8,200	7,000	1,350	7,000
01-411-480	Safety Committee	1,000	4,616	750	439	750	351	500	5,992	1,000	2,000	1,984	1,000
01-411-491	General Expenses	1,000	772	450	565	1,000	-	800	1,098	500	500	428	500
01-411-531	Firemens Relief from state (new name 2023)	135,000	127,204	130,000	136,695	130,000	154,000	150,000	164,347	162,000	174,600	174,568	175,000
01-411-740	Capital Lease Purchases	7,000	68,969	68,970	98,021	68,970	68,969	68,970	68,969	-	69,000	40,232	69,000
01-411-900	Capital Assessment	22,500	-	21,000	-	26,000	19,500	26,000	26,000	26,000	26,000	19,500	28,500
01-411	Total Office of Emergency Services	\$ 810,904	\$ 897,170	\$ 892,582	\$ 973,866	\$ 961,244	\$ 965,404	\$ 980,273	\$ 1,097,274	\$ 1,041,128	\$ 1,162,300	\$ 929,324	\$ 1,209,900
01-412	<u>Ambulance</u>												
01-412-196	Group Benefits - Workers Comp.	3,866	3,792	3,795	3,960	3,795	4,011	4,000	5,258	650	500	312	700
01-412-510	Incentive Program	13,000	10,822	12,000	13,687	13,000	11,928	13,000	8,746	9,500	8,500	3,206	9,500
01-412-530	Payments to Ambulance Company	200,000	200,315	200,000	230,685	200,000	174,980	200,000	200,000	200,000	200,000	130,133	200,000
01-412	Total Ambulance	\$ 216,866	\$ 214,928	\$ 215,795	\$ 248,332	\$ 216,795	\$ 190,919	\$ 217,000	\$ 214,003	\$ 210,150	\$ 209,000	\$ 133,651	\$ 210,200

2023 Warrington Township Budget



General Fund Expenditure Table Continued

Warrington Township General (01) Fund 2023 Proposed Budget

Account	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
01-414	<u>Codes & Inspection</u>												
01-414-110	Salary & Wages Supervisor	253,645	267,664	260,841	249,809	170,324	160,685	134,764	132,799	202,419	197,500	167,832	252,800
01-414-112	Salary & Wages - Fulltime	-	-	-	-	-	-	-	-	-	-	-	-
01-414-115	Salary & Wages Temp/Season	24,900	32,886	40,930	42,231	20,000	957	13,650	12,223	13,991	6,700	3,330	-
01-414-180	Overtime	400	812	500	-	500	-	500	594	500	500	585	500
01-414-196	Group Benefits	151,926	133,721	158,663	148,176	127,469	93,140	81,652	92,442	137,135	90,000	65,986	100,600
01-414-197	Pension 401 ER Match	-	-	-	-	-	-	-	-	-	-	-	-
01-414-198	457 ER Match	-	-	-	-	-	-	-	1,656	2,973	3,000	1,800	3,900
01-414-210	Office Supplies	2,500	3,983	2,500	2,857	2,800	2,640	2,800	4,439	3,500	5,000	4,059	3,500
01-414-215	Postage	1,700	1,201	1,700	2,152	1,800	1,182	1,800	1,436	3,500	2,500	1,446	2,500
01-414-231	Motor Fuels	1,500	4,277	1,500	4,896	3,400	2,073	1,900	3,744	3,000	5,500	1,925	5,000
01-414-238	Uniforms (01-414-238)	600	75	600	-	-	59	-	-	-	500	484	200
01-414-241	General Operating Supplies	1,000	6,353	1,000	1,663	3,050	529	2,000	798	800	2,500	2,252	2,200
01-414-251	Vehicle Maintenance Supplies	300	1,296	1,000	215	1,000	-	500	665	500	500	-	500
01-414-261	Minor Equipment	500	2,840	1,000	768	1,000	4,418	1,000	3,529	1,000	2,500	2,466	1,000
01-414-310	Professional Services	245,000	236,439	235,000	429,831	250,000	273,930	265,000	300,921	265,000	295,000	226,834	277,800
01-414-314	Legal Services	42,000	29,053	37,000	37,147	-	2,056	2,000	1,049	2,000	3,000	2,170	2,500
01-414-321	Telephone	7,400	4,810	4,500	5,353	3,900	4,820	4,500	3,793	4,000	4,400	3,167	4,000
01-414-322	Wireless Service - (Extract from Telephone; nev	-	-	-	-	-	-	-	-	-	-	-	-
01-414-341	Advertising	1,200	2,120	1,200	2,028	-	293	300	-	300	300	-	300
01-414-342	Printing	1,000	719	600	497	600	-	400	281	400	400	139	400
01-414-375	Vehicle Maintenance	1,000	208	1,000	734	500	145	500	27	800	500	241	500
01-414-384	Equipment Rental & Lease	8,000	8,215	8,000	7,734	8,000	10,304	7,000	11,062	11,000	8,000	5,723	8,500
01-414-420	Dues & Subscriptions	500	997	500	827	500	594	400	43	400	400	-	400
01-414-450	Contracted Services	5,000	3,833	5,800	5,103	5,700	4,398	-	3,558	5,000	4,000	2,460	4,500
01-414-460	Seminars, Conferences & Meetings	2,500	2,429	2,500	1,026	1,500	-	700	463	700	700	386	700
01-414-491	General Expenses	1,000	1,433	500	143	-	179	-	900	500	3,500	3,076	800
01-414-900	Capital Assessment	15,000	-	15,000	-	10,000	7,500	10,000	10,000	10,000	10,000	7,500	10,500
01-414	<u>Total Codes & Inspection</u>	<u>\$ 768,571</u>	<u>\$ 745,364</u>	<u>\$ 781,834</u>	<u>\$ 943,188</u>	<u>\$ 612,043</u>	<u>\$ 569,904</u>	<u>\$ 531,366</u>	<u>\$ 586,421</u>	<u>\$ 669,418</u>	<u>\$ 646,900</u>	<u>\$ 503,860</u>	<u>\$ 683,600</u>



General Fund Expenditure Table Continued

**Warrington Township
General (01) Fund
2023 Proposed Budget**

Account	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
01-415	<u>Planning & Zoning</u>												
01-415-110	Salary & Wages - FT	-	-	-	4,249	169,296	200,598	174,674	207,865	199,807	212,400	203,948	224,800
01-415-112	Salary & Wages - Fulltime	-	-	-	-	-	-	-	-	-	-	-	-
01-415-115	Salary & Wages - PT	-	-	-	-	-	-	43,005	7,784	25,181	19,400	15,442	46,100
01-415-185	Vacation Buy Back	-	-	-	-	-	-	-	-	-	-	-	-
01-415-187	Healthcare buyback	-	-	-	-	-	-	-	-	-	-	-	-
01-415-196	Group Benefits	-	-	-	(129)	59,050	69,241	60,829	59,925	62,275	75,000	58,342	76,600
01-415-197	Pension 401 ER Match	-	-	-	-	-	-	-	4,879	-	5,300	4,280	4,200
01-415-198	457 ER Match	-	-	-	-	-	-	-	3,454	3,955	3,700	2,970	4,200
01-415-210	Office Supplies	-	-	-	-	200	19	100	576	500	200	128	300
01-415-215	Postage	-	-	-	90	-	57	200	193	100	100	-	100
01-415-231	Motor Fuel	-	-	-	-	-	-	500	-	-	800	376	600
01-415-241	General Operating Supplies	-	-	-	-	500	1,411	500	655	500	400	317	500
01-415-261	Minor Equipment	-	-	-	-	-	725	-	3,363	2,500	2,500	1,197	2,500
01-415-310	Professional Services	-	-	-	-	-	34,012	2,500	21,379	32,000	26,000	23,160	58,000
01-415-314	Legal Services	-	-	-	-	25,000	26,523	25,000	36,640	25,000	36,000	32,025	30,000
01-415-321	Telephone	-	-	-	298	600	2,147	2,200	2,112	2,200	1,000	376	2,000
01-415-322	Wireless Service - (Extract from Telephone; nev	-	-	-	-	-	-	-	-	-	-	-	-
01-415-341	Advertising	-	-	-	-	-	3,341	1,200	281	1,000	800	405	1,000
01-415-374	Maint & Repair - Mach & Equip	-	-	-	-	1,000	742	-	-	500	-	-	-
01-415-375	Vehicle Maintenance	-	-	-	-	-	-	500	-	-	100	99	800
01-415-460	Seminars, Conferences & Meetings	-	-	-	-	500	285	500	112	800	100	45	1,500
01-415-900	Capital Assessment	-	-	-	-	5,000	3,750	10,000	10,000	10,000	10,000	7,500	10,300
01-415	<u>Total Planning & Zoning</u>	\$ -	\$ -	\$ -	\$ 4,508	\$ 261,146	\$ 342,851	\$ 321,708	\$ 359,217	\$ 366,318	\$ 393,800	\$ 350,611	\$ 463,500



General Fund Expenditure Table Continued

**Warrington Township
General (01) Fund
2023 Proposed Budget**

Account	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
01-427	<u>Solid Waste Collection</u>												
01-427-310	Professional Services (Hough Associate)	12,500	11,270	12,000	11,270	12,000	11,270	11,270	11,270	11,270	11,300	11,270	11,300
01-427-450	Contracted Services	120,500	124,341	120,500	128,826	155,000	139,009	145,600	138,843	149,000	140,000	73,852	175,000
01-427	<u>Total Solid Waste Collection</u>	\$ 133,000	\$ 135,611	\$ 132,500	\$ 140,096	\$ 167,000	\$ 150,279	\$ 156,870	\$ 150,113	\$ 160,270	\$ 151,300	\$ 85,122	\$ 186,300
01-428	<u>Environmental Advisory Council</u>												
01-428-112	Salary & Wages - Staff	7,210	7,119	9,791	10,149	10,084	1,842	2,901	693	2,974	400	204	3,100
01-428-115	Salary & Wages - Part time	-	-	-	-	-	-	-	-	-	-	-	-
01-428-196	Group Benefits	552	533	945	331	771	196	235	60	241	30	16	200
01-428-491	Activities	10,000	7,629	7,000	17,639	10,000	20,185	10,000	4,829	10,000	13,500	5,764	20,000
01-428	<u>Total Environmental Advisory Council</u>	\$ 17,762	\$ 15,281	\$ 17,736	\$ 28,118	\$ 20,855	\$ 22,222	\$ 13,136	\$ 5,582	\$ 13,215	\$ 13,930	\$ 5,984	\$ 23,300

2023 Warrington Township Budget



General Fund Expenditure Table Continued

Warrington Township General (01) Fund 2023 Proposed Budget

Account	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
01-430	Public Works												
01-430-110	Salary & Wages - FT	453,400	571,497	509,898	606,887	488,537	592,753	502,233	581,101	542,636	651,200	554,459	612,200
01-430-112	Salary & Wages - Staff	-	-	-	-	(73,000)	-	-	-	-	-	-	-
01-430-115	Salary & Wages - Temp/PT	127,609	108,199	102,609	93,104	100,000	63,441	100,000	58,519	126,471	63,300	44,557	152,000
01-430-180	Overtime	34,608	24,945	33,000	26,964	33,000	18,120	33,825	28,011	34,671	35,900	23,838	35,700
01-430-185	Vacation Buy Back	-	-	-	-	-	-	-	-	-	-	-	-
01-430-187	Healthcare Buyback	-	-	-	-	-	7,500	-	3,750	-	10,625	10,625	-
01-430-196	Group Benefits	264,377	411,350	308,981	328,436	296,625	423,110	348,475	395,055	359,665	400,000	297,854	360,800
01-430-197	Pension 401 ER Match	-	-	-	-	-	-	-	14,208	11,649	16,800	15,157	12,300
01-430-198	457 ER Match	-	-	-	-	-	-	-	7,996	8,451	9,500	7,964	9,200
01-430-210	Office Supplies	3,500	1,609	1,500	2,537	1,600	1,345	1,600	1,352	1,500	1,400	970	1,500
01-430-215	Postage	500	130	100	29	100	-	100	-	100	-	-	100
01-430-231	Motor Fuels	30,000	38,058	50,000	37,969	50,000	23,679	50,000	31,623	50,000	45,000	94,394	50,000
01-430-238	Uniforms	5,000	5,926	5,000	2,811	6,000	5,978	6,000	3,322	6,000	4,200	2,560	8,000
01-430-241	General Operating Supplies	20,000	21,691	20,000	16,510	25,000	9,614	25,000	21,396	17,000	17,000	13,289	17,000
01-430-245	Highway Supplies	20,000	15,191	16,000	16,684	-	1,247	-	(5)	-	-	-	-
01-430-246	Bulk Salt	5,000	2,100	1,500	900	1,500	1,000	1,500	1,500	1,000	-	-	800
01-430-251	Vehicle Maintenance Supplies	9,000	6,844	9,000	7,505	9,000	6,135	9,000	4,915	7,000	7,000	6,274	8,000
01-430-253	Repair & Maint Supplies Bldgs	2,500	3,744	5,000	10,315	6,000	6,457	6,000	6,406	5,000	5,000	2,989	7,000
01-430-254	Heavy Equip Maintenance	14,000	17,329	11,000	11,675	12,000	17,140	15,000	20,286	12,000	15,000	11,511	12,400
01-430-261	Minor Equipment	12,000	9,892	12,000	13,417	12,000	4,774	12,000	20,260	17,000	17,000	6,376	17,500
01-430-267	Minor Computer Hardware & Software	-	-	-	748	-	2,430	-	-	-	-	-	-
01-430-310	Professional Services	1,000	182	1,000	731	1,000	9,366	1,000	18,257	15,000	15,000	12,531	19,600
01-430-315	Drug Testing	200	-	-	117	-	164	-	-	-	-	-	-
01-430-319	Other Services and Fees	200	72	200	127	2,000	-	2,000	33	-	-	-	-
01-430-321	Telephone	6,000	12,038	6,000	10,737	7,100	13,349	7,100	11,543	9,000	9,000	6,115	9,300
01-430-322	Wireless Service - (Extract from Telephone; nev	-	-	-	-	-	-	-	-	-	-	-	-
01-430-341	Advertising	500	-	500	-	500	422	500	152	500	500	-	500
01-430-342	Printing	300	260	400	260	500	521	600	621	500	500	384	500
01-430-360	Utilities	100,000	119,342	130,000	134,227	130,000	115,002	130,000	124,813	120,000	135,400	110,959	135,000
01-430-371	Repairs & Maintenance	2,500	1,722	2,000	1,333	3,000	157	3,000	3,388	3,500	3,500	742	3,600
01-430-374	Plow Equipment Maintenance & Repair	8,000	7,239	7,000	5,941	3,000	207	3,000	5,005	3,000	3,000	2,274	3,100
01-430-375	Vehicle Maintenance	15,000	8,639	10,000	8,825	9,000	6,198	9,000	3,318	7,000	10,000	7,341	7,200
01-430-384	Equipment Rentals	5,800	1,546	4,000	4,111	5,000	3,801	5,000	4,859	5,000	5,000	2,439	5,200
01-430-420	Dues & Subscriptions	300	100	300	-	300	95	300	55	300	300	-	300
01-430-450	Contracted Services	110,000	86,670	100,000	79,878	100,000	74,362	100,000	60,148	50,000	100,000	85,621	75,000
01-430-454	State Fees	100	325	500	1,083	500	418	500	515	500	500	269	500
01-430-460	Seminars, Conferences & Meetings	3,000	1,624	3,000	1,617	3,000	1,223	3,000	454	2,000	2,000	528	2,100
01-430-491	General Expenses	800	(1,512)	800	624	800	-	800	-	500	500	-	500
01-430-740	Capital Purchase	20,000	239,645	-	-	-	-	8,100	7,600	-	-	-	-
01-430-900	Capital Assessment	133,000	-	133,000	-	133,000	99,750	133,000	133,000	133,000	133,000	99,750	135,000
01-430	Total Public Works	\$ 1,408,194	\$ 1,716,398	\$ 1,484,288	\$ 1,426,100	\$ 1,367,062	\$ 1,509,758	\$ 1,517,633	\$ 1,573,456	\$ 1,549,943	\$ 1,717,125	\$ 1,421,771	\$ 1,701,900

2023 Warrington Township Budget



General Fund Expenditure Table Continued

Warrington Township General (01) Fund 2023 Proposed Budget

Account	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
01-452	Program Activities												
01-452-901	Recreation - Discount Tickets	7,500	1,237	4,000	3,907	7,500	4,432	5,000	-	3,000	-	-	-
01-452-902	Recreation - Earth Day	1,400	2,523	2,000	-	2,000	-	1,000	-	1,000	-	-	1,000
01-452-903	Recreation - Easter Egg Hunt	900	708	900	250	900	605	300	-	350	800	770	900
01-452-904	Recreation - Equestrian	2,000	16,036	9,000	1,600	9,000	342	2,000	457	2,000	100	86	-
01-452-906	Recreation - VAC Events	3,000	2,145	3,000	4,657	3,000	571	3,000	2,144	3,000	3,000	2,639	3,500
01-452-907	Recreation - Program Activities	9,000	10,377	9,000	9,146	9,400	6,387	12,000	7,346	11,000	11,000	9,155	10,000
01-452-909	Recreation - Santa Breakfast/L	1,600	1,229	1,600	1,183	1,600	-	1,400	-	1,400	1,400	-	1,400
01-452-910	Recreation - Bike & Hike	1,000	93	1,000	850	1,000	-	1,000	-	1,000	1,000	561	1,000
01-452-913	Recreation - Volunteer Appreciation	1,500	1,726	1,500	1,883	1,500	-	1,800	1,835	1,700	1,800	-	2,500
01-452-914	Recreation - Warrington Day	30,000	35,855	27,400	41,636	30,000	-	35,000	28,712	30,000	35,000	33,020	29,000
01-452-915	Discount Movie Tickets	8,000	9,690	8,000	5,420	8,000	2,710	5,420	-	3,000	-	-	2,000
01-452	Total Program Activities	\$ 65,900	\$ 81,619	\$ 67,400	\$ 70,531	\$ 73,900	\$ 15,046	\$ 67,920	\$ 40,494	\$ 57,450	\$ 54,100	\$ 46,230	\$ 51,300
01-453	Park & Rec - Active												
01-453-110	Salary & Wages - Salaried	87,650	42,100	107,154	92,924	166,496	109,371	198,299	117,209	212,864	131,500	105,856	226,200
01-453-112	Salary & Wages - Fulltime	-	-	-	-	-	-	-	-	-	-	-	-
01-453-115	Salary & Wages - Part time	25,920	11,004	17,510	15,232	18,300	5,259	17,390	8,805	23,670	10,500	10,654	13,300
01-453-118	Salary & Wages - PW FT SC	-	-	-	-	-	-	-	-	-	-	-	-
01-453-119	Salary & Wages - PW PT SC	-	-	-	-	-	-	-	-	-	-	-	-
01-453-180	Overtime	500	165	500	801	500	-	500	65	500	1,100	542	-
01-453-196	Group Benefits	52,547	4,551	53,195	44,461	96,240	50,594	115,141	47,503	116,746	56,300	42,479	115,600
01-453-197	Pension 401 ER Match	-	-	-	-	-	-	-	4,933	6,887	4,700	3,969	7,200
01-453-198	457 ER Match	-	-	-	-	-	-	-	2,185	3,736	2,500	1,995	4,000
01-453-210	Office Supplies	500	731	500	101	500	-	500	4	-	-	-	-
01-453-215	Postage	25	8	25	10	25	-	25	3	20	20	8	-
01-453-231	Motor Fuels	4,200	(1,579)	2,500	491	2,500	225	2,500	341	2,000	1,000	108	700
01-453-238	Uniforms	600	250	750	420	750	95	750	-	-	-	-	-
01-453-241	General Operating Supplies	7,000	9,012	8,000	9,911	8,000	2,823	8,000	18,499	14,000	14,000	3,056	14,700
01-453-251	Vehicle Maintenance Supplies	3,000	268	1,500	1,488	1,500	-	1,500	327	1,000	1,000	-	1,000
01-453-253	Repair & Maintenance Buildings	2,200	1,851	2,200	2,898	4,000	2,797	4,000	2,312	2,500	2,500	957	2,600
01-453-254	Heavy Equip Maintenance Supplies	2,000	516	15,000	8,389	2,000	-	2,000	937	2,000	2,000	157	2,100
01-453-261	Minor Equipment	1,500	1,358	1,000	1,084	3,000	710	3,000	-	1,800	1,800	-	1,800
01-453-315	Drug Testing	60	106	60	-	60	-	60	-	-	-	-	-
01-453-319	Other Services & Fees	300	-	300	-	300	270	300	-	-	-	-	-
01-453-321	Telephone	600	459	600	2,158	600	3,011	600	2,656	3,000	3,000	1,768	3,100
01-453-322	Wireless Service - (Extract from Telephone; nev	-	-	-	-	-	-	-	-	-	-	-	-
01-453-341	Advertising	250	-	250	293	250	-	250	-	-	-	-	-
01-453-342	Printing	100	13	100	39	100	-	100	-	100	100	-	100
01-453-360	Utilities	18,000	30,893	30,000	24,676	30,000	27,674	30,000	33,991	29,000	39,800	28,669	29,900
01-453-371	Repairs & Maintenance	2,500	2,591	2,500	1,611	2,500	32	2,500	5,074	7,000	7,000	3,238	7,200
01-453-375	Vehicle Maintenance	1,000	11	1,000	104	1,000	220	1,000	5	1,000	1,000	-	1,000
01-453-384	Equipment Rentals, Leases	3,000	57	2,500	603	2,500	311	2,500	331	1,200	1,200	-	1,200
01-453-420	Dues & Subscriptions	100	63	100	50	100	280	100	265	300	300	-	300
01-453-450	Contracted Services	70,000	81,449	42,000	55,690	42,000	54,534	42,000	72,178	55,000	63,800	51,334	56,700
01-453-460	Seminars, Conference, & Meetings	500	585	1,200	1,393	1,200	1,350	1,200	195	1,200	1,200	200	1,200
01-453-491	General Expenses	700	-	700	-	700	26	700	198	700	700	-	700
01-453-900	Capital Assessment	19,000	-	19,000	-	19,000	14,250	19,000	19,000	19,000	19,000	14,250	19,000
01-453	Total Park & Rec - Active	\$ 303,752	\$ 186,462	\$ 310,144	\$ 264,828	\$ 404,121	\$ 273,834	\$ 453,915	\$ 337,016	\$ 505,223	\$ 366,020	\$ 269,239	\$ 509,600

2023 Warrington Township Budget



General Fund Expenditure Table Continued

Warrington Township General (01) Fund 2023 Proposed Budget

Account	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
01-454	Park & Rec - Passive												
01-454-110	Salary & Wages - Salaried	131,544	111,909	123,345	61,161	96,364	82,465	126,053	83,521	136,463	65,000	68,906	146,700
01-454-112	Salary & Wages - Fulltime	-	-	-	-	-	-	-	-	-	-	-	-
01-454-115	Salary & Wages - Part time	45,860	36,503	46,350	33,046	30,000	28,540	17,390	44,855	49,471	49,500	49,700	46,000
01-454-118	Salary & Wages - PW FT SC	-	-	-	-	-	-	-	-	-	-	-	-
01-454-119	Salary & Wages - PW PT SC	-	-	-	-	-	-	-	-	-	-	-	-
01-454-180	Overtime	7,000	2,848	3,500	1,935	3,500	-	3,500	-	3,500	300	239	-
01-454-196	Group Benefits	78,230	13,349	64,977	43,792	60,601	21,316	78,559	21,760	86,903	28,600	23,342	84,100
01-454-197	Pension 401 ER Match	-	-	-	-	-	-	-	1,701	3,508	1,800	1,804	3,700
01-454-198	457 ER Match	-	-	-	-	-	-	-	1,339	2,208	1,000	985	2,400
01-454-210	Office Supplies	400	46	400	-	400	-	400	-	-	-	-	-
01-454-231	Motor Fuels	4,200	(75)	4,200	491	4,200	225	4,200	341	2,000	1,000	108	700
01-454-238	Uniforms	1,000	482	1,000	80	1,000	-	1,000	-	-	-	-	-
01-454-241	General Operating Supplies	17,000	6,839	10,000	9,156	10,000	8,472	10,000	16,891	15,000	13,000	12,067	19,800
01-454-246	Bulk Salt	5,000	-	1,500	1,500	1,500	-	1,500	1,100	-	-	-	-
01-454-251	Vehicle Maintenance Supplies	2,000	592	1,000	100	1,000	100	1,000	509	600	600	-	600
01-454-253	Repair & Maintenance Buildings	1,000	379	1,000	960	1,000	614	1,000	552	750	800	53	800
01-454-254	Repair & Maintenance Machines & Equip.	2,000	-	1,500	119	1,500	823	1,500	2,434	1,500	2,000	1,707	1,500
01-454-261	Minor Equipment	1,000	1,044	1,000	1,264	1,000	127	4,000	3,895	500	-	-	8,000
01-454-310	Professional Services	2,500	-	2,900	10	2,900	-	2,900	-	-	600	559	600
01-454-321	Telephone	2,400	459	1,000	787	1,000	1,023	1,000	947	1,000	1,000	604	1,000
01-454-322	Wireless Service - (Extract from Telephone; nev	-	-	-	-	-	-	-	-	-	-	-	-
01-454-341	Advertising	250	-	250	-	250	-	250	-	200	200	-	200
01-454-342	Printing	-	13	50	118	50	-	50	-	-	-	-	-
01-454-360	Utilities	3,200	2,364	2,700	2,851	2,700	3,932	2,700	4,890	4,800	7,800	4,317	4,900
01-454-371	Land and Land Improvements	12,000	10,794	5,000	1,366	5,000	3,135	5,000	5,105	5,000	9,000	8,602	5,000
	Trail Maintenance	-	-	-	-	-	-	-	-	-	-	-	-
01-454-375	Vehicle Maintenance	2,500	6	1,000	68	1,000	11	1,000	-	1,000	1,000	-	1,000
01-454-376	Veteran's Monument	-	(350)	500	-	500	(220)	500	985	500	500	(129)	500
01-454-384	Equipment Rental & Lease	750	120	750	698	750	-	750	2,072	750	800	250	800
01-454-420	Dues & Subscriptions	100	13	100	75	100	250	100	265	300	300	30	500
01-454-450	Contracted Services	40,000	96,240	95,000	121,656	95,000	157,542	95,000	137,221	100,000	125,000	110,023	103,000
01-454-460	Seminars, Conference, & Meetings	6,300	888	6,500	1,937	2,500	3,062	2,500	1,674	2,500	2,000	1,325	2,500
01-454-491	General Expenses	100	-	100	-	100	-	100	-	100	100	-	100
01-454-900	Capital Assessment	38,000	-	35,000	-	35,000	26,250	35,000	35,000	35,000	35,000	26,250	3,600
01-454	Total Park & Rec - Passive	\$ 404,334	\$ 284,462	\$ 410,622	\$ 283,171	\$ 358,915	\$ 337,667	\$ 396,952	\$ 367,057	\$ 453,553	\$ 346,900	\$ 310,740	\$ 438,000

2023 Warrington Township Budget



General Fund Expenditure Table Continued

Warrington Township General (01) Fund 2023 Proposed Budget

Account	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
01-455	<u>Swim Club Operations</u>												
01-455-110	Salary & Wages - Supervisory	80,000	63,162	18,000	18,443	18,000	29,731	20,021	30,073	31,932	34,700	29,815	35,500
01-455-112	Salary & Wages - Staff	-	-	57,000	75,061	43,000	65,634	55,000	67,883	76,445	77,000	80,095	118,700
01-455-114	Salary & Wages - Seasonal Swim club	-	-	-	-	-	-	-	-	-	-	-	-
01-455-115	Salaries - PW employees	-	-	-	37,071	45,000	32,257	30,750	29,161	29,519	22,000	24,147	32,500
01-455-118	Salary & Wages - PW FT SC	-	-	-	-	-	-	-	-	-	-	-	-
01-455-119	Salary & Wages - PW PT SC	-	-	-	-	-	-	-	-	-	-	-	-
01-455-180	Overtime	-	-	-	-	-	138	-	-	-	200	106	-
01-455-196	Group Benefits	6,120	6,029	5,738	46,179	46,654	18,390	35,385	16,551	41,758	10,000	9,310	31,100
01-455-197	Pension 401 ER Match	-	-	-	-	-	-	-	671	2,832	700	627	3,000
01-455-198	457 ER Match	-	-	-	-	-	-	-	766	936	900	627	1,400
01-455-210	Office Supplies	-	453	-	48	200	26	200	39	200	-	-	200
01-455-215	Postage	250	-	250	-	250	-	250	-	150	-	-	100
01-455-241	General Operating Supplies	17,000	18,911	11,000	19,366	13,000	23,886	18,000	22,177	18,000	18,000	15,069	18,500
01-455-261	Minor Equipment	4,500	4,013	4,500	4,363	4,500	5,360	4,500	1,192	4,500	4,500	2,218	4,000
01-455-310	Professional Services	500	296	500	413	450	739	700	-	-	-	-	400
01-455-341	Advertising	1,500	-	1,000	603	1,000	328	1,000	90	1,000	200	139	-
01-455-342	Printing	-	-	-	-	-	-	300	-	300	300	274	1,000
01-455-360	Utilities	8,000	10,100	9,500	11,723	9,500	12,267	11,700	16,324	12,000	20,000	18,468	18,000
01-455-374	Maintenance And Repairs	5,000	4,279	5,000	214	3,000	967	3,000	848	2,000	1,000	768	2,000
01-455-450	Contracted Services	11,000	28,656	19,000	27,519	21,000	22,880	27,000	19,704	20,000	34,000	33,541	32,000
01-455-454	State Fees	300	295	300	310	300	315	350	365	350	300	280	400
01-455-460	Seminars, Conferences & Meeting	100	-	300	1,350	1,400	1,682	800	549	500	-	-	500
01-455-740	Capital Purchases	20,000	17,895	12,000	8,427	10,000	5,214	10,000	-	-	-	-	-
01-455-957	Program Activities	1,500	2,640	1,500	1,323	1,500	915	3,100	2,225	2,500	1,500	1,119	2,500
01-455	<u>Total Swim Club Operations</u>	\$ 155,770	\$ 156,727	\$ 145,588	\$ 252,413	\$ 218,754	\$ 220,730	\$ 222,056	\$ 208,619	\$ 244,922	\$ 225,300	\$ 216,604	\$ 301,800

2023 Warrington Township Budget



Warrington Township General (01) Fund 2023 Proposed Budget

Account	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
	<u>Debt Service</u>												
01-471-100	LED Street Lights - Uninvest principal	63,681	63,681	63,681	63,681	63,681	63,681	63,681	63,681	41,626	41,600	20,775	42,000
01-472-100	LED Street Lights - Uninvest interest	-	-	-	-	-	-	-	-	22,055	22,100	21,680	22,100
	Total Debt Service	\$ 63,681	\$ 63,681	\$ 63,681	\$ 63,681	\$ 63,681	\$ 63,681	\$ 63,681	\$ 63,681	\$ 63,681	\$ 63,700	\$ 42,454	\$ 64,100
	<u>Insurances</u>												
01-486	Property & Casualty Insurance	165,000	192,352	170,000	178,066	202,000	230,705	220,000	220,517	238,800	233,900	180,408	288,500
01-486	Total Insurances	\$ 165,000	\$ 192,352	\$ 170,000	\$ 178,066	\$ 202,000	\$ 230,705	\$ 220,000	\$ 220,517	\$ 238,800	\$ 233,900	\$ 180,408	\$ 288,500
	<u>Pension</u>												
01-487	Police Pension MMO	806,000	857,605	1,060,320	1,060,318	1,092,130	1,075,537	1,172,475	1,172,475	1,254,503	1,254,503	1,254,503	1,136,800
01-487-198	Non-Uniform Pension	51,710	36,069	116,000	116,000	161,710	132,893	193,987	193,987	162,705	162,705	162,705	121,700
01-487-199	Non Uniform Pension-Defined Contribution	15,150	-	26,800	-	27,604	-	-	-	-	-	-	-
01-487	Total Pension	\$ 872,860	\$ 893,674	\$ 1,203,120	\$ 1,176,318	\$ 1,281,444	\$ 1,208,430	\$ 1,366,462	\$ 1,366,462	\$ 1,417,208	\$ 1,417,208	\$ 1,417,208	\$ 1,258,500
	<u>Refunds of Prior Year Revenues</u>												
01-491	Refund of Prior Year Revenues	2,000	806	1,000	-	2,000	34,339	1,000	109,960	1,000	25,000	20,220	1,000
01-491	Total Refunds of Prior Year Revenues	\$ 2,000	\$ 806	\$ 1,000	\$ -	\$ 2,000	\$ 34,339	\$ 1,000	\$ 109,960	\$ 1,000	\$ 25,000	\$ 20,220	\$ 1,000
	<u>Interfund Transfers</u>												
01-492	Transfer to Fire Fund	-	-	-	-	-	-	-	852,719	-	-	1	-
01-492-003	Transfer to 2019 Bond Fund	-	-	1,500,000	-	-	-	19,945	19,945	-	-	-	-
01-492-019	Transfer to Cap Improvement Fund	300,000	300,000	223,500	237,175	185,000	143,778	180,000	319,144	165,000	170,000	-	130,000
01-492-021	Transfer to Debt Service Fund	-	-	-	-	-	-	250,000	-	-	200,000	1	-
01-492-038	Transfer to Internal Service Fund	-	412,500	-	398,000	-	298,500	-	-	70,000	-	-	-
01-492	Total Interfund Transfers	\$ 300,000	\$ 712,500	\$ 1,723,500	\$ 635,175	\$ 185,000	\$ 442,278	\$ 449,945	\$ 1,191,808	\$ 235,000	\$ 370,000	\$ 2	\$ 130,000



General Fund Expenditure Table Continued

**Warrington Township
General (01) Fund
2023 Proposed Budget**

Account	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
	TOTAL REVENUES	\$ 13,115,458	\$ 13,660,478	\$ 13,727,619	\$ 15,372,789	\$ 14,189,027	\$ 14,814,290	\$ 16,013,608	\$ 17,499,137	\$ 16,289,107	\$ 16,982,095	\$ 12,837,550	\$ 17,571,300
	TOTAL EXPENSES	\$ 12,986,156	\$ 13,457,580	\$ 15,190,447	\$ 14,014,504	\$ 14,239,584	\$ 14,754,763	\$ 15,483,157	\$ 16,341,920	\$ 16,289,048	\$ 16,972,483	\$ 13,102,846	\$ 17,571,200
	Excess Revenue / (Expenses)	129,302	202,898	(1,462,828)	1,358,285	(50,557)	59,527	530,451	1,157,218	59	9,612	(265,296)	100
	Beginning Fund Balance	\$ 4,023,026	\$ 4,431,557	\$ 4,669,802	\$ 4,553,748	\$ 6,007,812	\$ 5,780,896	\$ 5,942,907	\$ 5,832,302	\$ 6,989,520	\$ 6,540,864	\$ 6,540,864	\$ 6,550,476
	Ending Fund Balance	\$ 4,152,328	\$ 4,634,455	\$ 3,206,974	\$ 5,912,033	\$ 5,957,255	\$ 5,840,423	\$ 6,473,358	\$ 6,989,520	\$ 6,989,579	\$ 6,550,476	\$ 6,275,568	\$ 6,550,576



2023 Proposed General Fund Budget Summary

2023 General Fund Budget Summary

2023 Total Revenue Budget: \$ 17,571,300

2023 Total Expenditure Budget: \$ 17,571,200

Excess Revenue / (Expense): \$ 100

2023 Ending Balance: \$ 6,550,576

Revenue Categories	2023 Budget Revenues	2023 Budget %
ACT 511 Taxes	7,890,000	44.90%
Real Estate Taxes	3,816,400	21.72%
Public Safety Permits	1,429,000	8.13%
Miscellaneous Revenues	851,000	4.84%
State Shared Revenue	703,800	4.01%
Interfund Transfers	600,000	3.41%
Licenses & Permits	564,600	3.21%
Recreation Program Fees	414,200	2.36%
Charges for Services	348,100	1.98%
Special Assessments	230,000	1.31%
Rents & Royalties	225,000	1.28%
Fines	196,600	1.12%
Trash Collection	180,000	1.02%
All Other Revenues	112,600	0.64%
2023 Total Revenue Budget	17,571,300	100%

Expenditure Categories	2023 Budget Expenditures	2023 Budget %
Police Services	7,813,471	44.47%
Public Works	1,701,743	9.68%
Pension Benefits	1,258,511	7.16%
Office of Emergency Services	1,210,045	6.89%
Finance	715,631	4.07%
Codes Inspection	683,501	3.89%
Park & Rec - Active	510,158	2.90%
Township Manager's Office	460,294	2.62%
Planning & Zoning	463,387	2.64%
Park & Rec - Passive	437,964	2.49%
General Gov't Administration	327,187	1.86%
Swim Club Operations	301,666	1.72%
Insurances	288,509	1.64%
All Other Expenditures	1,399,100	7.96%
2023 Total Expenditure Budget	17,571,200	100%

2023 Warrington Township Budget



General Fund Forecast

For the 2023 budget, Warrington township has developed a forecasting model to be incorporated in to the 2023 budget process. Model includes economic trends and assumption which can determined via % increase and decrease into the model. The following tables are revenue and expenditure assumptions examples for this document. Note that the model can manage dynamic changes in assumptions for any set of parameters for the forecast.

	Growth Rat	2022 Budget	Growth Rat	2022 Projected	Growth Rat	2023	Growth Rat	2024	Growth Rat	2025	Growth Rat	2026	Growth Rat	2027	Growth Rat	2028
Real Estate																
Real Estate Taxes - General Go		2,466,840		\$ 2,442,300		2,948,729		2,985,588		3,022,908		3,060,694		3,098,953		3,137,690
Real Estate Taxes - Park & Rec		824,017		\$ 800,000		867,725		878,571		889,554		900,673		911,931		923,331
Real Estate Tax		3,290,857		3,242,300		3,816,454		3,864,159		3,912,461		3,961,367		4,010,884		4,061,020
ACT 511 Taxes (310)																
Real Estate Transfers		1,200,000		\$ 1,580,000		1,315,000	5.0%	1,380,750	5.0%	1,449,788	5.0%	1,522,277	5.0%	1,598,391	5.0%	1,678,310
Earned Income Tax		5,535,000		\$ 5,800,000		6,015,000	4.5%	6,285,675	4.5%	6,568,530	4.5%	6,864,114	4.5%	7,172,999	4.5%	7,495,784
Local Services Tax		497,000		\$ 550,000		560,000	2.5%	574,000	2.0%	585,480	2.0%	597,190	1.0%	603,161	1.0%	609,193
ACT 511 Taxes		7,232,000		7,930,000		7,890,000		8,240,425		8,603,798		8,983,581		9,374,552		9,783,288
Real Estate Tax		3,290,857		3,242,300		3,816,400		3,864,100		3,912,500		3,961,400		4,010,900		4,061,000
ACT 511 Taxes		7,232,000		7,930,000		7,890,000		8,240,400		8,603,800		8,983,600		9,374,600		9,783,288
Licenses & Permits		551,200		566,900		564,600	0%	564,600	0%	564,600	0%	564,600	0%	564,600	0%	564,600
Fines		178,250		156,000		196,655	2.0%	200,600	2.0%	204,600	2.0%	208,700	2.0%	212,900	2.0%	217,200
Interest Earnings		16,000		5,000		12,000	1.0%	12,100	1.0%	12,200	1.0%	12,300	1.0%	12,400	1.0%	12,500
Rents & Cell Tower Fees		217,000		202,000		225,000	1.0%	227,300	1.0%	229,600	1.0%	231,900	1.0%	234,200	1.0%	236,500
State Shared Revenue		680,450		690,500		703,750	2.0%	717,800	2.0%	732,200	2.0%	746,800	2.0%	761,700	2.0%	776,900
Local Grants		58,000		23,400		30,000	0.0%	30,000	0.0%	30,000	0.0%	30,000	0.0%	30,000	0.0%	30,000
Charges for Services		181,750		181,000		323,055	2.0%	329,500	2.0%	336,100	2.0%	342,800	2.0%	349,700	2.0%	356,700
Public Safety		1,518,000		1,472,400		1,429,000	-2.0%	1,400,400	-2.0%	1,372,400	-2.0%	1,345,000	-2.0%	1,318,100	-2.0%	1,291,700
Trash Collection		167,000		162,500		180,000	3.0%	185,400	3.0%	191,000	3.0%	196,700	3.0%	202,600	3.0%	208,700
Recreation fees		356,350		426,800		414,103	2.0%	422,400	2.0%	430,800	2.0%	439,400	2.0%	448,200	2.0%	457,200
Special Assessments		265,000		268,000		230,000	0.0%	230,000	-5.0%	218,500	-5.0%	207,600	-5.0%	197,200	-5.0%	187,300
MISC Reimbursement & DVIT Trust Fund		671,000		747,000		851,000		-		-		-		-		-
Transfer from Utility Fund		400,000		400,000		-		-		-		-		-		-
Transfer from Tax Stabilization		400,000		400,000		599,943		1,356,100		1,402,100		1,444,400		1,488,600		1,528,800
All Other Revenues		106,250		108,234		105,558	2.0%	107,700	2.0%	109,900	2.0%	112,100	2.0%	114,300	2.0%	116,600
Revenue Total		16,289,107		16,982,034		17,571,063		17,888,400		18,350,300		18,827,300		19,320,000		19,828,988
Salaries		8,013,494		8,146,500		8,727,527	3.0%	8,989,400	3.0%	9,259,100	3.0%	9,536,900	3.0%	9,823,000	3.0%	10,117,700
Group Benefits		2,925,740		2,840,300		3,036,561	4.5%	3,173,200	4.5%	3,316,000	4.5%	3,465,200	4.5%	3,621,100	4.5%	3,784,000
Utilities		204,800		243,000		230,814	3.0%	237,700	3.0%	244,800	3.0%	252,100	3.0%	259,700	3.0%	267,500
Pension Expense		1,417,208		1,417,200		1,258,511	0.0%	1,258,500	0.0%	1,258,500	0.0%	1,258,500	0.0%	1,258,500	0.0%	1,258,500
General Fund Transfers to Other Funds		235,000		370,000		130,000		-		-		-		-		-
Firemen's Relief		162,000		174,600		175,000	1.0%	176,800	1.0%	178,600	1.0%	180,400	1.0%	182,200	1.0%	184,000
All Other Expenditures		3,330,806		3,788,965		4,012,630	1.0%	4,052,800	1.0%	4,093,300	1.0%	4,134,200	1.0%	4,175,500	1.0%	4,217,300
Expenditure Totals		16,289,048		16,980,565		17,571,043		17,888,400		18,350,300		18,827,300		19,320,000		19,829,000
Staff Plan_Zero		<-- Select Staff Plan														
Add Salary for Staff Plan_Zero						-	3.0%	-	3.0%	-	3.0%	-	3.0%	-	3.0%	-
Add Benefit for Staff Plan_Zero						-	5.0%	-	5.0%	-	5.0%	-	5.0%	-	5.0%	-

The green sections of the above table represent the dynamic categories for the model. Each category can be modified based on best information available.

The Real Estate Taxes assumptions are adjustable in the Property Assessment part of the model. This part of the model is designed to incorporate property assessment values which are controlled by the Buck County Board of Assessment. Example included in the below table.

2023 Warrington Township Budget



Property Assessment Forecast

	2022-Aug	2023	2024	2025	2026	2027	2028
Assumed Revenue Assessment		1.50%	1.25%	1.25%	1.25%	1.25%	1.25%
Assumed Revenue Assessment Increase	4,672,010	5,674,124	4,799,363	4,859,355	4,920,097	4,981,599	5,043,869
Assumed Revenue Assessment	378,274,950	383,949,074	388,748,438	393,607,793	398,527,891	403,509,489	408,553,358
Current Millage	16.12	16.12	16.12	16.12	16.12	16.12	16.12
Real Estate General Purpose (mills)		1.25	-	-	-	-	-
Real Estate Recreation (mills)		-	-	-	-	-	-
Real Estate Fire (mills)		0.25	-	-	-	-	-
Real Estate Open Space (mills)		-	-	-	-	-	-
Real Estate Debt Service (mills)		-	-	-	-	-	-
Total Mill Increase	-	1.50	-	-	-	-	-
Real Estate General Purpose (mills)	6.43	7.68	7.68	7.68	7.68	7.68	7.68
Real Estate Recreation (mills)	2.26	2.26	2.26	2.26	2.26	2.26	2.26
Real Estate Fire (mills)	1.25	1.50	1.50	1.50	1.50	1.50	1.50
Real Estate Open Space (mills)	0.67	0.67	0.67	0.67	0.67	0.67	0.67
Real Estate Debt Service (mills)	5.51	5.51	5.51	5.51	5.51	5.51	5.51
Warrington TWP Total (mills)	16.12	17.62	17.62	17.62	17.62	17.62	17.62
Real Estate General Purpose (01)	2,432,308	2,948,729	2,985,588	3,022,908	3,060,694	3,098,953	3,137,690
Real Estate Recreation (01)	854,901	867,725	878,571	889,554	900,673	911,931	923,331
Real Estate Fire (03)	472,844	575,924	583,123	590,412	597,792	605,264	612,830
Real Estate Open Space (16) - going 21	253,444	257,246	260,461	263,717	267,014	270,351	273,731
Real Estate Debt Service (21)	2,084,295	2,115,559	2,142,004	2,168,779	2,195,889	2,223,337	2,251,129
Warrington TWP Total Rev	6,097,792	6,765,183	6,849,747	6,935,369	7,022,061	7,109,837	7,198,710

Forecast Results based on variable Tax Millage increase for the 2023 and beyond.

Real Estate Millage Increase Scenarios (Options: Mill Choice; Mill_A; Mill_D, & Mill H).

	2022 - Actual (PROJ)	2023	2024	2025	2026	2027	2028
Mill_Choice		1.25	-	-	-	-	-
Real Estate Tax	3,242,300	3,336,500	3,378,200	3,420,500	3,463,200	3,506,500	3,550,300
Cumulative Millage Increase	-	1.25	1.25	1.25	1.25	1.25	1.25
Cumulative Tax Increase amount	-	479,900	485,900	492,000	498,200	504,400	510,700
Real Estate Tax Total with Millage Increase	3,242,300	3,816,400	3,864,100	3,912,500	3,961,400	4,010,900	4,061,000
All Other Revenues (Non Real Estate)	12,192,700	12,303,700	12,668,200	13,035,700	13,421,500	13,820,500	14,239,200
Total Revenue w/o Other Fund Transf	15,435,000	16,120,100	16,532,300	16,948,200	17,382,900	17,831,400	18,300,200
All Expenditures	16,980,565	17,571,043	17,888,400	18,350,300	18,827,300	19,320,000	19,829,000
Forecast staff Salaries		-	-	-	-	-	-
Forecast staff Benefit		-	-	-	-	-	-
Total Forecast staff expenditure		-	-	-	-	-	-
Surplus/Deficit w/o Other Fund Transfer	(1,545,565)	(1,450,943)	(1,356,100)	(1,402,100)	(1,444,400)	(1,488,600)	(1,528,800)

2023 Warrington Township Budget



	2022 - Actual (PROJ)	2023	2024	2025	2026	2027	2028
Mill_A		1.25	1.25	1.25	1.25	-	-
Real Estate Tax	3,242,300	3,336,500	3,378,200	3,420,500	3,463,200	3,506,500	3,550,300
Cumulative Millage Increase	-	1.25	2.50	3.75	5.00	5.00	5.00
Cumulative Tax Increase amount	-	479,900	971,900	1,476,000	1,992,600	2,017,500	2,042,800
Real Estate Tax Total with Millage Increase	3,242,300	3,816,400	4,350,100	4,896,500	5,455,800	5,524,000	5,593,100
All Other Revenues (Non Real Estate)	12,192,700	12,303,700	12,668,200	13,035,700	13,421,500	13,820,500	14,239,200
Total Revenue w/o Other Fund Transf	15,435,000	16,120,100	17,018,300	17,932,200	18,877,300	19,344,500	19,832,300
All Expenditures	16,980,565	17,571,043	17,888,400	18,350,300	18,827,300	19,320,000	19,829,000
Forecast staff Salaries		-	-	-	-	-	-
Forecast staff Benefit		-	-	-	-	-	-
Total Forecast staff expenditure		-	-	-	-	-	-
Surplus/Deficit w/o Other Fund Transfer	(1,545,565)	(1,450,943)	(870,100)	(418,100)	50,000	24,500	3,300
Additional Funding Req for Bal Budget	1,545,565	1,450,943	870,100	418,100	Not Required	Not Required	Not Required

	2022 - Actual (PROJ)	2023	2024	2025	2026	2027	2028
Mill_D		3.00	1.00	1.00	-	-	-
Real Estate Tax	3,242,300	3,336,500	3,378,200	3,420,500	3,463,200	3,506,500	3,550,300
Cumulative Millage Increase	-	3.00	4.00	5.00	5.00	5.00	5.00
Cumulative Tax Increase amount	-	1,151,800	1,555,000	1,968,000	1,992,600	2,017,500	2,042,800
Real Estate Tax Total with Millage Increase	3,242,300	4,488,300	4,933,200	5,388,500	5,455,800	5,524,000	5,593,100
All Other Revenues (Non Real Estate)	12,192,700	12,303,700	12,668,200	13,035,700	13,421,500	13,820,500	14,239,200
Total Revenue w/o Other Fund Transf	15,435,000	16,792,000	17,601,400	18,424,200	18,877,300	19,344,500	19,832,300
All Expenditures	16,980,565	17,571,043	17,888,400	18,350,300	18,827,300	19,320,000	19,829,000
Forecast staff Salaries		-	-	-	-	-	-
Forecast staff Benefit		-	-	-	-	-	-
Total Forecast staff expenditure		-	-	-	-	-	-
Surplus/Deficit w/o Other Fund Transfer	(1,545,565)	(779,043)	(287,000)	73,900	50,000	24,500	3,300

	2022 - Actual (PROJ)	2023	2024	2025	2026	2027	2028
Mill_H		0.25	0.75	1.50	1.75	0.75	-
Real Estate Tax	3,242,300	3,336,500	3,378,200	3,420,500	3,463,200	3,506,500	3,550,300
Cumulative Millage Increase	-	0.25	1.00	2.50	4.25	5.00	5.00
Cumulative Tax Increase amount	-	96,000	388,700	984,000	1,693,700	2,017,500	2,042,800
Real Estate Tax Total with Millage Increase	3,242,300	3,432,500	3,766,900	4,404,500	5,156,900	5,524,000	5,593,100
All Other Revenues (Non Real Estate)	12,192,700	12,303,700	12,668,200	13,035,700	13,421,500	13,820,500	14,239,200
Total Revenue w/o Other Fund Transf	15,435,000	15,736,200	16,435,100	17,440,200	18,578,400	19,344,500	19,832,300
All Expenditures	16,980,565	17,571,043	17,888,400	18,350,300	18,827,300	19,320,000	19,829,000
Forecast staff Salaries		-	-	-	-	-	-
Forecast staff Benefit		-	-	-	-	-	-
Total Forecast staff expenditure		-	-	-	-	-	-
Surplus/Deficit w/o Other Fund Transfer	(1,545,565)	(1,834,843)	(1,453,300)	(910,100)	(248,900)	24,500	3,300



2023 Budget - Other Funds





2023 Proposed Utility Proceeds (02) Fund Budget

Equestrian Center Roof Replacement



**2023 Township
Road Paving
Program**



2023 Proposed Utility Proceeds (02) Fund Budget Table

Warrington Township Utility Proceeds (02) Fund 2022 Proposed Budget													
Account	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
REVENUES													
<u>Interest Income</u>													
02-341-100	Interest Earnings	-	-	-	-	420,000	35,436	150,000	11,103	150,000	13,400	8,901	10,000
02-341-104	Interest Earnings-installments	-	-	-	-	-	7,210	-	6,287	-	1,300	866	1,000
	Total Interest Income	\$ -	\$ -	\$ -	\$ (0)	\$ 500,000	\$ 42,645	\$ 150,000	\$ 17,390	\$ 150,000	\$ 14,700	\$ 9,766	\$ 11,000
<u>State Capital & Operating Grants</u>													
02-354-071	State Multi-Model Grant - Access Rd.	-	-	-	-	-	-	245,000	-	245,000	-	-	245,000
02-354-072	RACP Grant - Community Rm at Lions Pride Pa	-	-	-	-	-	-	550,000	-	500,000	-	-	500,000
02-354-140	Electric Vehicle Charging Station - DEP	-	-	-	-	-	-	-	-	21,000	-	-	-
02-354-150	Grant # Bristol Rd. & Easton Rd. Intersection	-	-	-	-	-	-	-	-	-	-	-	-
02-354-151	Grant # Rt. 202 to Bradford Dam Walking	-	-	-	-	-	-	-	-	-	-	-	-
	Total State Capital and Operating Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 795,000	\$ -	\$ 766,000	\$ -	\$ -	\$ 745,000
	TOTAL REVENUES	\$ -	\$ -	\$ -	\$ 12,444,220	\$ 500,000	\$ 42,645	\$ 945,000	\$ 17,390	\$ 916,000	\$ 14,700	\$ 9,766	\$ 756,000



2023 Proposed Utility Proceeds (02) Fund Budget Table Continued

Warrington Township Utility Proceeds (02) Fund 2022 Proposed Budget													
Account	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
	EXPENSES												
02-401-196	Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (16,406)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02-404-310	Legal Services - General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,193	\$ -	\$ 924	\$ -	\$ -	\$ -	\$ -
	Residual W/S Operation Charges (02-406)												
02-406-215	Postage	-	-	-	-	-	4,276	-	-	-	-	-	-
02-406-267	Computer Supplies/Software	-	-	-	-	-	127	-	-	-	-	-	-
02-406-310	Professional Services	-	-	-	-	-	23,300	-	-	-	-	-	-
02-406-319	Other Fees & Services	-	-	-	12	-	6,007	-	350	-	100	68	-
02-406-342	Printing	-	-	-	-	-	217	-	-	-	-	-	-
02-406-384	Equipment Rental & Lease	-	-	-	-	-	967	-	-	-	-	-	-
02-406-450	Contracted Services	-	-	-	-	-	5,598	-	-	-	-	-	-
02-406-452	GIS Maint / Munilogic	-	-	-	-	-	94	-	-	-	-	-	-
02-406	Total Residual W/S Operation Charges (02-406)	\$ -	\$ -	\$ -	\$ 12	\$ -	\$ 40,586	\$ -	\$ 350	\$ -	\$ 100	\$ 68	\$ -
02-408-313	Air Nat'l Guard Engineer Serv	-	-	-	-	-	11,148	-	-	-	-	-	-
	Facility Capital Projects (02-409)												
02-409-303	MS4 System Map	-	-	-	-	-	-	25,000	293	25,000	25,000	730	25,000
02-409-321	Telephone -- Administration	-	-	-	-	-	1,668	-	-	-	-	-	-
02-409-324	Wireless Telephone	-	-	-	-	-	(2,703)	-	-	-	-	-	-
02-409-610	Twp. Bldg. Renovations - Façade and Windows	-	-	-	-	-	-	-	-	350,000	30,000	28,542	-
02-409-620	Township Building - HVAC Replacement	-	-	-	-	-	-	-	7,200	-	-	-	-
02-409-622	Station 78 - Masonry Repair	-	-	-	-	-	-	-	-	18,000	12,500	12,500	-
02-409-623	Equestrian Center Roof Replacement	-	-	-	-	-	-	-	-	200,000	130,000	129,732	-
02-409-624	Repave 2210 Shetland Dr. Parking Lot (new 202	-	-	-	-	-	-	-	-	-	-	-	-
02-409-670	Electric Charging Stations (Admin., Police, Lion	-	-	-	-	-	-	-	-	45,000	-	-	-
	Total Residual W/S Operation Charges (02-409)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,035)	\$ 25,000	\$ 7,493	\$ 638,000	\$ 197,500	\$ 171,504	\$ 25,000
02-429	Total Residual W/S Operation Charges (02-429)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,043	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Stormwater Projects 02-436												
02-436-600	Phila Av Drainage	-	-	-	-	-	-	-	2,053	-	-	-	-
02-436-601	Storm Drainage Rehab - Warrington Village/Fre	-	-	-	-	175,000	12,610	-	4,053	-	-	-	-
02-436-602	TMDL PRP Projects	-	-	-	-	63,000	-	-	-	-	-	-	-
02-436-603	Folly Rd. Culvert Replacement	-	-	-	-	550,000	324,355	-	78,325	-	-	-	-
02-436-604	Palomino - Stream Channel Stabilization	-	-	-	-	350,000	-	330,000	3,153	-	-	-	-
02-436-605	Palomino Farms Retention Basin - Outfall Chan	-	-	-	-	-	-	-	-	-	-	-	750,000
	Total Stormwater Projects 02-436	\$ -	\$ -	\$ -	\$ -	\$ 1,138,000	\$ 336,965	\$ 330,000	\$ 87,584	\$ -	\$ -	\$ -	\$ 750,000
	Road Paving												
02-439-110	Road Paving - Public Works salaries	-	-	-	-	-	-	-	-	20,000	25,000	23,300	20,000
02-439-611	Township Building Access rd. to Easton Rd	-	-	-	-	-	23,086	325,000	37,326	350,000	25,000	12,300	675,000
02-439-612	Bus Shelter - Easton Rd./Freedom's Way	-	-	-	-	-	-	-	-	25,000	5,000	4,600	20,000
02-439-722	Road Paving Program	-	-	-	-	-	-	1,200,000	862,965	1,180,000	1,180,000	722,800	1,180,000
02-439-723	Bristol Rd. & Easton Rd. Intersection Improvem	-	-	-	-	-	-	-	-	-	30,000	3,900	375,000
	Total Road Paving	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,086	\$ 1,525,000	\$ 900,291	\$ 1,575,000	\$ 1,265,000	\$ 766,900	\$ 2,270,000

2023 Proposed Utility Proceeds (02) Fund Budget Table Continued

2023 Warrington Township Budget



Warrington Township Utility Proceeds (02) Fund 2022 Proposed Budget													
Account	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
<u>Water Expenditure</u>													
02-448-364	PennDOT- W/S work done on County Line Rd	-	-	-	-	-	-	-	-	184,900	-	-	184,900
02-448-725	ANG Water Main/Connections	-	-	-	-	-	217	-	-	-	-	-	-
02-448-728	Booster Station Upgrades	-	-	-	-	-	176	-	-	-	-	-	-
	<u>Total Water Expenditure</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 393</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 184,900</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 184,900</u>
02-449	<u>Total Water - Air Nat'l Expenditure</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 98,059</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Park & Rec - Passive Projects</u>													
02-454-372	Up Nike/Lions Pride - Parking	-	-	-	-	-	-	-	176	130,000	210,000	8,300	-
02-454-611	Lions Pride-Phase IV-Comm Room	-	-	-	-	-	-	1,100,000	-	1,100,000	60,000	56,800	1,440,000
02-454-612	Lions Pride Park - Well abandonment (new 2023	-	-	-	-	-	-	-	-	-	-	-	-
02-454-614	Barness Community Pool -New Main Pool and a	-	-	-	-	-	-	-	-	-	-	-	200,000
02-454-615	Bristol Rd. & Easton Rd. Intersection Improvem	-	-	-	-	-	-	-	-	-	30,000	-	235,000
02-454-616	Rt. 202 to Bradford Dam Walking Trail- Segme	-	-	-	-	-	-	-	-	-	575,000	3,000	196,000
02-454-617	Repave 2210 Shetland Dr. Parking Lot (new 202	-	-	-	-	-	-	-	-	-	-	-	-
02-454-618	Flashing Pedestrian Crossing at Street & Mornin	-	-	-	-	-	-	-	-	-	-	-	-
02-454-619	Walking Trail behind Barclay Elementary (new 2	-	-	-	-	-	-	-	-	-	-	-	-
	<u>Total Park & Rec - Passive Projects</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,100,000</u>	<u>\$ 176</u>	<u>\$ 1,230,000</u>	<u>\$ 875,000</u>	<u>\$ 68,100</u>	<u>\$ 2,071,000</u>
02-489-530	Deferred Comp W Emp Med Reimb	-	-	-	-	-	-	-	15,888	-	-	-	-
	<u>Total Deferred Comp W Emp Med Reimb</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,888</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Interfund Transfers</u>													
02-492-001	Transfer to General Fund	-	-	-	-	618,000	618,000	1,200,000	2,000,000	400,000	400,000	-	-
02-492-003	Transfer to Fire (03) Fund - Fire Apparatus Purc	-	-	-	-	-	-	-	-	-	-	-	560,000
02-492-005	Transfer to Tax Stabilization Fund	-	-	-	4,000,000	-	-	-	-	-	-	-	-
02-492-016	Transfer to Open Space Fund	-	-	-	-	150,000	-	-	-	-	-	-	-
02-492-038	Transfer to Internal Services Fund	-	-	-	-	-	-	850,000	850,000	-	-	-	-
	<u>Total Interfund Transfers</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,000,000</u>	<u>\$ 768,000</u>	<u>\$ 618,000</u>	<u>\$ 2,050,000</u>	<u>\$ 2,850,000</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ -</u>	<u>\$ 560,000</u>
<u>TOTAL REVENUES</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,444,220</u>	<u>\$ 500,000</u>	<u>\$ 42,645</u>	<u>\$ 945,000</u>	<u>\$ 17,390</u>	<u>\$ 916,000</u>	<u>\$ 14,700</u>	<u>\$ 9,766</u>	<u>\$ 756,000</u>
<u>TOTAL EXPENSES</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,000,012</u>	<u>\$ 1,906,000</u>	<u>\$ 1,150,210</u>	<u>\$ 5,030,000</u>	<u>\$ 3,862,704</u>	<u>\$ 4,027,900</u>	<u>\$ 2,737,600</u>	<u>\$ 1,006,572</u>	<u>\$ 5,860,900</u>
<u>Excess Revenue / (Expenses)</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>8,444,208</u>	<u>(1,406,000)</u>	<u>(1,107,565)</u>	<u>(4,085,000)</u>	<u>(3,845,314)</u>	<u>(3,111,900)</u>	<u>(2,722,900)</u>	<u>(996,806)</u>	<u>(5,104,900)</u>
Beginning Fund Balance		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,433,997</u>	<u>\$ 8,444,208</u>	<u>\$ 10,818,210</u>	<u>\$ 16,437,657</u>	<u>\$ 9,084,534</u>	<u>\$ 12,591,703</u>	<u>\$ 12,591,703</u>	<u>\$ 9,868,803</u>
Ending Fund Balance		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,444,208</u>	<u>\$ 20,027,997</u>	<u>\$ 7,336,643</u>	<u>\$ 6,733,210</u>	<u>\$ 12,592,342</u>	<u>\$ 5,972,634</u>	<u>\$ 9,868,803</u>	<u>\$ 11,594,897</u>	<u>\$ 4,763,903</u>



2023 Proposed Fire (03) Fund Budget



Seagrave Marauder – This is the model of the truck being purchased to replace Ladder 29



2023 Proposed Fire (03) Fund Budget Table

Warrington Township Fire (03) Fund 2023 Proposed Budget													
Account Number	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
REVENUES													
Real Property Taxes													
03-301-100	Real Estate Taxes - Fire Fund	434,880	459,547	459,904	461,348	454,949	433,345	441,392	435,401	455,360	449,000	433,592	375,900
03-301-300	Real Estate Taxes - Vehicle Replacement R	-	-	-	-	-	-	-	-	-	-	-	200,000
03-301	Total Real Property Taxes	\$ 434,880	\$ 459,547	\$ 459,904	\$ 461,348	\$ 454,949	\$ 433,345	\$ 441,392	\$ 435,401	\$ 455,360	\$ 449,000	\$ 433,592	\$ 575,900
03-341-100	Interest Earnings	3,900	1,745	2,500	6,149	2,500	-	250	340	250	1,200	1,016	1,200
03-391-100	Proceeds from Asset Sale	-	-	-	-	-	-	-	-	-	140,000	140,000	-
Interfund Transfers													
03-392-001	Transfer From General Fund	-	-	-	-	-	-	-	852,719	-	-	1	-
03-392-002	Transfer From Utility Proceed Fund	-	-	-	-	-	-	-	-	-	-	-	560,000
	Total Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 852,719	\$ -	\$ -	\$ 1	\$ 560,000
	TOTAL REVENUES	\$ 438,780	\$ 461,292	\$ 462,404	\$ 467,496	\$ 457,449	\$ 433,345	\$ 441,642	\$ 1,288,460	\$ 455,610	\$ 590,200	\$ 574,609	\$ 1,137,100



2023 Proposed Fire (03) Fund Budget Table Continued

Warrington Township Fire (03) Fund 2023 Proposed Budget													
Account Number	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
	EXPENSES												
	Finance												
03-402-311	Audit & Accounting Services	3,300	3,500	3,300	3,300	3,000	3,300	3,300	-	3,300	3,300	-	3,300
	Total Finance	\$ 3,300	\$ 3,500	\$ 3,300	\$ 3,300	\$ 3,000	\$ 3,300	\$ 3,300	\$ -	\$ 3,300	\$ 3,300	\$ -	\$ 3,300
	Tax Collection												
03-403-110	Tax Collector	4,349	2,447	4,599	3,931	4,549	4,830	4,414	4,474	5,040	5,000	3,536	5,800
03-403-196	Group Benefits	333	187	352	740	348	422	338	522	386	400	271	400
	Total Tax Collection	\$ 4,682	\$ 2,634	\$ 4,951	\$ 4,671	\$ 4,897	\$ 5,251	\$ 4,752	\$ 4,996	\$ 5,426	\$ 5,400	\$ 3,807	\$ 6,200
	Fire (413)												
03-413-354	Worker's Comp	38,761	38,709	38,761	107,509	42,000	31,554	32,000	68,258	33,000	31,000	-	33,000
03-413-510	Incentive Program	67,000	71,684	67,000	72,117	80,000	70,970	75,000	80,770	77,000	85,000	42,323	80,000
03-413-530	Payment for Operations	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	134,508	225,000
03-413-531	Reimbursement for Fire Relief Equipment	25,000	25,000	25,000	25,000	25,000	25,000	25,000	27,959	25,000	25,000	25,000	25,000
03-413-740	Capital Purch.-Mach. & Equip.	100,000	-	-	33,244	-	-	-	-	-	-	-	1,415,000
03-413-741	Allocation to Reserve for Fire Apparatus	-	-	-	-	-	-	-	-	100,000	100,000	-	-
	Total Fire (413)	\$ 430,761	\$ 335,393	\$ 330,761	\$ 437,869	\$ 347,000	\$ 327,524	\$ 332,000	\$ 376,988	\$ 435,000	\$ 441,000	\$ 201,830	\$ 1,778,000
	Interfund Transfers												
03-492-001	Transfer to Gen Fund	-	-	100,000	100,000	100,000	-	100,000	-	-	-	-	-
03-492-021	Transfer to Debt Service	-	-	-	-	-	-	-	-	-	-	-	40,011
	Total Interfund Transfers	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 40,011
	TOTAL REVENUES	\$ 438,780	\$ 461,292	\$ 462,404	\$ 467,496	\$ 457,449	\$ 433,345	\$ 441,642	\$ 1,288,460	\$ 455,610	\$ 590,200	\$ 574,609	\$ 1,137,100
	TOTAL EXPENSES	\$ 438,743	\$ 341,527	\$ 439,012	\$ 545,841	\$ 454,897	\$ 336,075	\$ 440,052	\$ 381,984	\$ 443,726	\$ 449,700	\$ 205,637	\$ 1,827,511
	Excess Revenue / (Expenses)	37	119,765	23,392	(78,344)	2,552	97,270	1,590	906,476	11,884	140,500	368,971	(690,411)
03-279-000	Beginning Fund Balance	\$ -	\$ -	\$ 18,673	\$ 119,765	\$ 130,865	\$ 41,421	\$ 22,850	\$ 138,690	\$ 90,961	\$ 1,045,166	\$ 1,045,166	\$ 1,185,666
	Ending Fund Balance	\$ 37	\$ 119,765	\$ 42,065	\$ 41,421	\$ 133,417	\$ 138,690	\$ 24,440	\$ 1,045,166	\$ 102,845	\$ 1,185,666	\$ 1,414,138	\$ 495,255



2023 Proposed ARPA (04) Fund Budget



Automated Red-Light Enforcement
(ARLE) Program



Livescan machine for
Police Fingerprinting

2023 Warrington Township Budget



2023 Proposed ARPA (04) Fund Budget Table

Warrington Township ARPA (04) Fund 2023 Proposed Budget													
Account Number	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
REVENUES													
<u>Interest Earnings</u>													
04-341-100	Interest Earned	-	-	-	-	-	-	1,000	134	-	2,200	1,842	2,000
	<u>Total Interest Earnings</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ 134</u>	<u>\$ -</u>	<u>\$ 2,200</u>	<u>\$ 1,842</u>	<u>\$ 2,000</u>
<u>Federal Grants</u>													
04-352-530	Federal ARPA Grant Revenues	-	-	-	-	-	-	1,285,338	1,285,338	1,285,338	1,296,933	1,296,933	-
	<u>Total Federal Transfers</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,285,338</u>	<u>\$ 1,285,338</u>	<u>\$ 1,285,338</u>	<u>\$ 1,296,933</u>	<u>\$ 1,296,933</u>	<u>\$ -</u>
	TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,286,338</u>	<u>\$ 1,285,472</u>	<u>\$ 1,285,338</u>	<u>\$ 1,299,133</u>	<u>\$ 1,298,775</u>	<u>\$ 2,000</u>
EXPENSES													
<u>Township Facilities</u>													
04-409-102	Township Building - Audio Visual Upgrades	-	-	-	-	-	-	-	-	25,000	37,000	17,120	-
04-409-620	Township Building HVAC Replacement	-	-	-	-	-	-	515,000	-	50,000	350,000	103,173	150,000
04-409-621	Township Building - Touchless restroom fixture	-	-	-	-	-	-	-	-	25,000	15,500	15,410	-
	<u>Total Township Facilities</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 515,000</u>	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ 402,500</u>	<u>\$ 135,703</u>	<u>\$ 150,000</u>
<u>Police</u>													
04-410-100	Police - Livescan	-	-	-	-	-	-	-	-	50,000	46,000	43,528	-
04-410-210	Automated Red Light Camera Operation (ARLE)	-	-	-	-	-	-	-	-	-	-	-	112,900
	<u>Total Police</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,000</u>	<u>\$ 46,000</u>	<u>\$ 43,528</u>	<u>\$ 112,900</u>
<u>Ambulance</u>													
04-412-100	Match to County Funds for Warrington Commur	-	-	-	-	-	-	-	-	-	-	-	25,300
	<u>Total Ambulance</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,300</u>
<u>Fire</u>													
04-413-100	Station 78 - Design for 2-story addition	-	-	-	-	-	-	-	-	-	-	-	75,000
	<u>Total Fire</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 75,000</u>
<u>Stormwater Projects</u>													
04-436-701	Palomino Basin Emergency Spillway Modificati	-	-	-	-	-	-	-	-	500,000	20,000	3,779	675,000
04-436-703	Storm Sewer Rehab- Warrington Village/Freedom	-	-	-	-	-	-	-	-	250,000	60,000	14,282	330,000
04-436-704	Stormswr rehab - Warr Vill P2	-	-	-	-	-	-	-	-	60,000	-	-	-
04-436-706	TMDL - PRP Projects (Naturalize Basins)	-	-	-	-	-	-	-	-	50,000	50,000	727	10,000
04-436-707	Philadelphia Ave. Drainage Improvements	-	-	-	-	-	-	-	-	100,000	70,000	57,622	-
04-436-708	Fairways - Design and Construction - Stabilize ;	-	-	-	-	-	-	-	-	-	-	-	-
04-436-709	Alou Village - Replace 3 Sewer Collection/convey	-	-	-	-	-	-	-	-	-	-	-	355,000
	<u>Total Stormwater Projects</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 960,000</u>	<u>\$ 200,000</u>	<u>\$ 76,410</u>	<u>\$ 1,370,000</u>



2023 Proposed ARPA (04) Fund Budget Table Continued

Warrington Township ARPA (04) Fund 2023 Proposed Budget													
Account Number	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
<u>TOTAL REVENUES</u>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,286,338	\$ 1,285,472	\$ 1,285,338	\$ 1,299,133	\$ 1,298,775	\$ 2,000
<u>TOTAL EXPENSES</u>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 515,000	\$ -	\$ 1,110,000	\$ 648,500	\$ 255,641	\$ 1,733,200
Excess Revenue / (Expenses)		0	0	0	0	0	0	771,338	1,285,472	175,338	650,633	1,043,134	(1,731,200)
Beginning Fund Balance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 656,338	\$ 1,285,472	\$ 1,285,472	\$ 1,936,105
Ending Fund Balance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 771,338	\$ 1,285,472	\$ 831,676	\$ 1,936,105	\$ 2,328,606	\$ 204,905



2023 Proposed Tax Stabilization (05) Fund Budget



Tax Stabilization



2023 Proposed Tax Stabilization (05) Fund Budget Table

Warrington Township Tax Stabilization (05) Fund 2023 Proposed Budget													
Account Number	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
REVENUES													
<u>Interest Income</u>													
05-341-101	Interest Earnings	-	-	-	18,274	-	21,787	10,000	10,112	8,500	40,000	37,257	35,000
05-341	<u>Total Interest Income</u>	-	-	-	18,274	-	21,787	10,000	10,112	8,500	40,000	37,257	35,000
Transfers													
05-392-002	Transfer from Utilities Proceeds Fund	-	-	-	4,000,000	-	-	-	-	-	-	-	-
	<u>Total Transfers</u>	-	-	-	4,000,000	-	-	-	-	-	-	-	-
	TOTAL REVENUES	-	-	-	4,018,274	-	21,787	10,000	10,112	8,500	40,000	37,257	35,000
EXPENSES													
<u>Transfers</u>													
05-492-001	Transfer to General Fund	-	-	-	-	-	-	-	-	400,000	400,000	-	600,000
05-492-021	Transfer to Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
	<u>Total Transfers</u>	-	-	-	-	-	-	-	-	400,000	400,000	-	600,000
	TOTAL REVENUES	-	-	-	4,018,274	-	21,787	10,000	10,112	8,500	40,000	37,257	35,000
	TOTAL EXPENSES	-	-	-	-	-	-	-	-	400,000	400,000	-	600,000
	Excess Revenue / (Expenses)	0	0	0	4,018,274	0	21,787	10,000	10,112	(391,500)	(360,000)	37,257	(565,000)
05-279-000	Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,018,274	\$ 4,056,274	\$ 4,040,061	\$ 4,041,861	\$ 4,050,173	\$ 4,050,173	\$ 3,690,173
	Ending Fund Balance	\$ -	\$ -	\$ -	\$ 4,018,274	\$ -	\$ 4,040,061	\$ 4,066,274	\$ 4,050,173	\$ 3,650,361	\$ 3,690,173	\$ 4,087,430	\$ 3,125,173



2023 Proposed Capital Projects 2016 Bond (14) Fund Budget



All Bond Proceeds related to the fund has been expended, and the fund will be closed at the end of 2022



2023 Proposed Capital Projects 2016 Bond (14) Fund Table

Warrington Township Capital Projects 2016 Bond (14) Fund 2023 Proposed Budget

Account Number	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
REVENUES													
<u>Interest Earnings</u>													
14-341-000	Interest Earned	-	32,019	15,000	22,472	7,000	11,141	500	5,619	-	5,000	6,118	-
	Total Interest Earnings	\$ -	\$ 32,019	\$ 15,000	\$ 22,472	\$ 7,000	\$ 11,141	\$ 500	\$ 5,619	\$ -	\$ 5,000	\$ 6,118	\$ -
	TOTAL REVENUES	\$ -	\$ 32,019	\$ 15,000	\$ 22,472	\$ 7,000	\$ 11,141	\$ 500	\$ 5,619	\$ -	\$ 5,000	\$ 6,118	\$ -
EXPENSES													
<u>Township Facilities</u>													
14-409-110	Township Bldg Renovations (PW Salaries)	-	-	-	-	25,000	5,382	5,000	18,559	-	-	-	-
14-409-196	Group Benefits	-	-	-	-	-	-	-	1,420	-	-	-	-
14-409-610	Police Station/Twp Bldg Design	575,000	295,631	350,000	254,073	-	-	-	-	-	-	-	-
14-409-611	DPW old Office Retrofit	190,000	309,458	-	-	-	-	-	-	-	-	-	-
14-409-614	Old DPW Garage Renovation	70,000	68,075	-	-	-	-	-	-	-	-	-	-
14-409-615	Township Bldg/Lobby Renov	-	-	15,000	18,980	-	-	-	-	-	-	-	-
14-409-616	Township Building Renovations	-	-	-	-	116,042	43,922	32,423	42,302	-	-	-	-
	Total Township Facilities	\$ 835,000	\$ 673,164	\$ 365,000	\$ 273,053	\$ 141,042	\$ 49,304	\$ 37,423	\$ 62,281	\$ -	\$ -	\$ -	\$ -
<u>Storm Sewer and Drains</u>													
14-436-613	Storm Drain Rehab - Freedoms Way	450,000	82,818	450,000	342,477	-	94,551	230,291	24,675	-	-	-	-
14-436-614	Valley Rd Culvert	-	194	-	-	-	-	-	-	-	-	-	-
14-436-617	Storm Drain Rehab-Gabion Rpr	-	-	-	115	-	-	-	-	-	-	-	-
14-436-618	Storm Drainage Rehab-Fairway	25,000	-	-	-	-	-	-	-	-	-	-	-
14-436-711	Palomino Basin retrofit	-	19,197	-	-	-	2,282	-	-	-	-	-	-
14-436-714	Continetal Dr Culvert Repairs	-	8,193	-	93	-	-	-	-	-	-	-	-
14-436-715	Pickertown/Folly Road Drainage	150,000	21,895	130,000	2,414	-	234	-	-	-	-	-	-
14-436-716	Columbia Ave/Poplar Rd Storm D	100,000	25,877	-	-	-	-	-	-	-	-	-	-
	Total Storm Sewer and Drains	\$ 725,000	\$ 158,175	\$ 580,000	\$ 345,099	\$ -	\$ 97,066	\$ 230,291	\$ 24,675	\$ -	\$ -	\$ -	\$ -
	TOTAL EXPENSES	\$ 1,560,000	\$ 831,339	\$ 945,000	\$ 618,152	\$ 141,042	\$ 146,370	\$ 267,714	\$ 86,956	\$ -	\$ -	\$ -	\$ -
	Excess Revenue / (Expenses)	(1,560,000)	(799,320)	(930,000)	(595,679)	(134,042)	(135,229)	(267,214)	(81,337)	0	5,000	6,118	0
	Beginning Fund Balance	\$ 2,662,808	\$ 3,281,718	\$ 1,336,244	\$ 1,327,906	\$ 130,369	\$ 682,215	\$ 567,214	\$ 546,986	\$ -	\$ 465,649	\$ 465,649	\$ 470,649
	Ending Fund Balance	\$ 1,102,808	\$ 2,482,398	\$ 406,244	\$ 732,226	\$ (3,673)	\$ 546,986	\$ 300,000	\$ 465,649	\$ -	\$ 470,649	\$ 471,767	\$ 470,649



2023 Proposed Capital Projects 2019 Bond (15) Fund Budget



All Bond Proceeds related to the fund has been expended, and the fund will be closed at the end of 2022



2023 Proposed Capital Projects 2019 Bond (15) Fund Budget Table

Warrington Township
Capital Projects 2019 Bond (15) Fund
2023 Proposed Budget

Account Number	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
REVENUES													
<u>Interest Earnings</u>													
15-341-100	Interest Earned	-	-	5,000	112,683	120,000	37,557	-	307	-	700	623	-
	<u>Total Interest Earnings</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ 112,683</u>	<u>\$ 120,000</u>	<u>\$ 37,557</u>	<u>\$ -</u>	<u>\$ 307</u>	<u>\$ -</u>	<u>\$ 700</u>	<u>\$ 623</u>	<u>\$ -</u>
<u>State Capital & Operating Grants</u>													
15-355-100	State RACP Grant	-	-	-	-	1,000,000	1,000,000	-	-	-	25,000	25,000	-
	<u>Total State Capital & Operating Grants</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ -</u>
<u>Interfund Transfers</u>													
15-392-001	Transfer from General Fund	-	-	1,500,000	-	-	-	19,945	19,945	-	-	-	-
	<u>Total Interfund Transfers</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,500,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,945</u>	<u>\$ 19,945</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Proceeds from Sale of Bonds/Loans</u>													
15-393-101	Proceeds from Sale of Bonds/Loans	-	-	10,000,000	9,930,000	-	-	-	-	-	-	-	-
15-393-102	Original Bond Issue Premium	-	-	-	65,248	-	-	-	-	-	-	-	-
	<u>Total Proceeds from Sale of Bonds/Loans</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,000,000</u>	<u>\$ 9,995,248</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,505,000</u>	<u>\$ 10,107,931</u>	<u>\$ 1,120,000</u>	<u>\$ 1,037,557</u>	<u>\$ 19,945</u>	<u>\$ 20,252</u>	<u>\$ -</u>	<u>\$ 25,700</u>	<u>\$ 25,623</u>	<u>\$ -</u>



2023 Proposed Capital Projects 2019 Bond (15) Fund Table Continued

Warrington Township
Capital Projects 2019 Bond (15) Fund
2023 Proposed Budget

Account Number	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
EXPENSES													
<u>Township Facilities</u>													
15-409-303	MS4 System Map	-	-	25,000	11,592	25,000	6,589	-	500	-	-	-	-
15-409-610	Police Station Design/Construction	-	-	4,000,000	2,048,207	8,200,000	6,569,944	-	619,401	-	-	-	-
15-409-611	Police Station Furnishings	-	-	-	-	200,000	282,890	-	2,713	-	-	-	-
15-409-612	3400 Pickertown Rd - Roof replacement	-	-	-	322	20,000	49,949	-	-	-	-	-	-
Total Township Facilities		\$ -	\$ -	\$ 4,025,000	\$ 2,060,121	\$ 8,445,000	\$ 6,909,372	\$ -	\$ 622,614	\$ -	\$ -	\$ -	\$ -
<u>Projects</u>													
15-430-722	Road Paving	-	-	850,000	1,323,817	1,100,000	1,142,332	-	(77,222)	-	(560)	(560)	-
15-436-611	Storm Drainage - Pickertown Road	-	-	25,000	-	-	704	-	-	-	-	-	-
15-436-618	Storm Drainage - Fairways- Replace 18,500' s	-	-	85,000	46,041	-	3,793	-	-	-	-	-	-
15-436-711	Palomino Basin Retrofit	-	-	150,000	11,978	150,000	28,874	5,127	255,639	-	-	-	-
15-436-712	Scarlet Oak Drive Drainage Improvements	-	-	-	-	45,000	58,514	-	15,153	-	-	-	-
15-436-713	Crosswalk (Inc. Flashing signal) - Folly Bradl	-	-	-	-	100,000	52,221	-	45,528	-	-	-	-
Total Projects		\$ -	\$ -	\$ 1,110,000	\$ 1,381,836	\$ 1,395,000	\$ 1,286,439	\$ 5,127	\$ 239,099	\$ -	\$ (560)	\$ (560)	\$ -
15-446-200	TMDL - PRP Projects	-	-	5,000	-	-	-	-	-	-	-	-	-
15-472-700	Discount/Premium on Bond Issue	-	-	-	99,300	-	-	-	-	-	-	-	-
15-475-200	Bond Fees (issuance costs)	-	-	58,800	68,647	-	-	-	-	-	-	-	-
15-492-009	Transfer to WS Bond Fund	-	-	4,400,000	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES		\$ -	\$ -	\$ 9,598,800	\$ 3,609,904	\$ 9,840,000	\$ 8,195,811	\$ 5,127	\$ 861,713	\$ -	\$ (560)	\$ (560)	\$ -
Excess Revenue / (Expenses)		0	0	1,906,200	6,498,027	(8,720,000)	(7,158,254)	14,818	(841,460)	0	26,260	26,183	0
Beginning Fund Balance		\$ -	\$ -	\$ -	\$ -	\$ 8,758,211	\$ 7,998,027	\$ 105,027	\$ 839,773	\$ -	\$ (1,688)	\$ (1,688)	\$ 24,572
Ending Fund Balance		\$ -	\$ -	\$ 1,906,200	\$ 6,498,027	\$ 38,211	\$ 839,773	\$ 119,845	\$ (1,688)	\$ -	\$ 24,572	\$ 24,495	\$ 24,572



2023 Proposed Open Space (16) Fund Budget



**Weisel Preserve
Conservation Easement**





2023 Proposed Open Space (16) Fund Budget Table

Warrington Township Open Space (16) Fund 2023 Proposed Budget

Account Number	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
REVENUES													
<u>Interest Earnings</u>													
16-341-100	Interest Earnings	4,000	9,434	3,000	21,576	5,000	8,864	2,800	1,493	500	3,500	2,874	3,000
16-341-101	Interest Earned Bond	2,000	5,347	1,500	3,519	1,500	900	150	-	-	-	-	-
	Total Interest Earnings	\$ 6,000	\$ 14,780	\$ 4,500	\$ 25,095	\$ 6,500	\$ 9,764	\$ 2,950	\$ 1,493	\$ 500	\$ 3,500	\$ 2,874	\$ 3,000
<u>State Capital & Operating Grants</u>													
16-354-070	Keep America Beautiful (Giant Food)	-	-	-	-	-	-	-	15,000	15,000	-	-	5,000
16-354-071	Grant - Segment B & C Rt. 202 to Bradford Dam	-	-	-	-	-	-	-	-	350,000	175,000	175,000	175,000
16-354-073	Keystone Grant - DocterAdams® Park	-	-	-	-	-	-	-	-	-	50,000	50,000	-
16-354-751	DCNR Grant (Lions Pride)	-	125,000	125,000	-	300,000	300,000	-	-	-	-	-	-
16-354-753	DCNR Pond to Wetland Conversion	-	-	-	-	188,000	94,180	94,200	-	64,200	-	-	94,200
16-354-754	DCNR Pickertown Rd Feasibility	-	-	-	-	-	12,500	-	-	-	-	-	-
16-354-755	DCED Lions Pride Park - trail and Boardwalk ex	-	-	-	-	-	-	179,628	-	-	-	-	-
16-354-756	Grant for Mill Creek Preserve Installation of Me	-	-	-	-	-	-	-	-	-	-	-	145,000
	Total State Capital & Operating Grants	\$ -	\$ 125,000	\$ 125,000	\$ -	\$ 488,000	\$ 406,680	\$ 273,828	\$ 15,000	\$ 429,200	\$ 225,000	\$ 225,000	\$ 419,200
<u>Local Government Grants</u>													
16-357-700	Trail Feasibility Study	36,000	-	36,000	36,000	-	-	-	-	-	-	-	-
16-357-701	DRVPC - Route 202 to Bradford Dam Trail	-	-	-	-	491,000	-	250,000	(1,426)	-	-	-	-
16-357-702	Bucks County CDBG Grant - DocterAdams Parl	-	-	-	-	-	-	-	-	-	90,000	90,000	-
16-357-703	Bucks Beautiful	-	-	-	-	-	-	-	-	-	5,000	-	-
16-357-705	PECO Green Region Grant	-	-	-	-	-	-	10,000	-	-	-	-	-
16-357-750	Bucks County Open Space Grant	285,000	-	285,000	-	-	-	-	-	-	-	-	-
	Total Local Government Grants	\$ 321,000	\$ -	\$ 321,000	\$ 36,000	\$ 491,000	\$ -	\$ 260,000	\$ (1,426)	\$ -	\$ 95,000	\$ 90,000	\$ -
<u>Contributions and Donations</u>													
16-387-100	Open Space Contributions	-	225,000	-	253,250	120,000	297,000	120,000	51,000	20,000	(3,000)	-	-
16-387-200	Open Space Tree Contributions	720,000	-	-	-	-	-	-	-	-	-	-	-
16-387-751	Lions Pride Donations	-	196,993	225,000	460,432	125,000	61,974	50,000	7,169	4,500	3,500	2,888	3,500
16-387-752	DocterAdams® Contributions	-	-	-	-	-	-	-	440,314	150,000	7,300	7,222	7,000
16-387-753	Lions Pride - Farmers Market Donations	-	-	-	-	-	-	-	2,910	-	13,000	13,972	13,000
	Total Contribution and Donations	\$ 720,000	\$ 421,993	\$ 225,000	\$ 713,682	\$ 245,000	\$ 358,974	\$ 170,000	\$ 501,394	\$ 174,500	\$ 20,800	\$ 24,082	\$ 23,500
<u>Interfund Transfers</u>													
16-392-002	Transfer from Utility Sale Proceeds	-	-	-	-	150,000	-	-	-	-	-	-	-
16-392-019	Transfer from Capital Improvement	200,000	200,000	-	-	100,000	-	50,000	100,000	100,000	100,000	-	-
	Total Interfund Transfers	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ 250,000	\$ -	\$ 50,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ -
	TOTAL REVENUES	\$ 1,247,000	\$ 761,773	\$ 675,500	\$ 774,777	\$ 1,480,500	\$ 775,418	\$ 756,778	\$ 616,460	\$ 704,200	\$ 444,300	\$ 341,956	\$ 445,700



2023 Proposed Open Space (16) Fund Budget Table Continued

Warrington Township Open Space (16) Fund 2023 Proposed Budget

Account Number	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
EXPENSES													
Public Works													
16-430-255	Park & Rec Plan	-	-	-	143	-	-	-	114	-	-	-	-
16-430-720	Easton Rd. Pedestrian Crossing/Sidewalk install	-	-	-	-	-	-	100,000	16,243	200,000	200,000	3,652	-
	Total Public Works	\$ -	\$ -	\$ -	\$ 143	\$ -	\$ -	\$ 100,000	\$ 16,357	\$ 200,000	\$ 200,000	\$ 3,652	\$ -
Park & Rec - Passive													
16-454-110	Lions Pride Park - DPW Wages	-	8,211	20,000	-	20,000	-	-	-	-	-	-	-
16-454-115	Lions Pride - DPW Wages PT	-	4,398	15,000	-	15,000	-	-	-	-	-	-	-
16-454-196	Group Benefits - Open Space wk	-	965	-	-	13,000	-	-	-	-	-	-	-
16-454-612	Lion's Pride Park - Phase I	-	96,084	1,125,000	1,186,269	100,000	744,109	-	-	-	800	-	-
16-454-613	Mill Creek Preserve	-	16,551	-	5,310	125,000	291	-	-	-	-	-	-
16-454-614	Open Space Signs	-	-	-	-	20,000	10,037	-	1,166	-	7,400	7,357	-
16-454-615	Feasibility Study - Pickertown Rd.	-	-	-	-	-	18,248	-	-	-	-	-	-
16-454-616	Lions Pride Park - Phase IIA (Kid Mountain/Lar	-	-	-	-	600,000	359,084	-	3,499	-	-	-	-
16-454-617	Lions Pride Park - Phase IIB (After School/Teer	-	-	-	-	175,000	24,896	-	1,708	-	-	-	-
16-454-618	Lions Pride Park - Phase IIC Pond to Wetland C	-	-	-	-	400,000	16,214	150,000	39,667	300,000	20,000	11,163	240,000
16-454-619	Lions Pride Park - Phase III - Boardwalk Trail E	-	-	-	-	-	-	225,000	2,356	-	-	-	-
16-454-621	Red Coat Farm Drive Trail Repaving	-	-	-	-	-	-	25,000	17,321	-	3,464	-	-
16-454-622	Mill Creek Preserve - Installation of Meadows (i	-	-	-	-	-	-	-	-	-	-	-	290,000
16-454-670	DocterAdams® Community Park	-	-	-	-	-	-	-	245,280	100,000	610,000	601,635	-
	Total Park & Rec - Passive	\$ -	\$ 126,208	\$ 1,160,000	\$ 1,191,579	\$ 1,468,000	\$ 1,172,879	\$ 400,000	\$ 310,997	\$ 400,000	\$ 641,664	\$ 620,155	\$ 530,000
16-459													
16-459-720	Historic Preservation10 Folly Rd. Renovations	-	7,903	140,000	31,381	-	301	100,000	854	100,000	40,000	4,322	60,000
	Total 16-459	\$ -	\$ 7,903	\$ 140,000	\$ 31,381	\$ -	\$ 301	\$ 100,000	\$ 854	\$ 100,000	\$ 40,000	\$ 4,322	\$ 60,000
Natural Resource Conservation													
16-461-715	Land Acquisitions P&R	-	-	2,250,000	31,736	-	-	-	-	-	-	-	-
16-461-721	Weisel Preserve - Fencing, benches, trees, and sl	-	-	-	-	-	-	-	-	50,000	30,000	26,034	-
16-461-723	Open Space Acquisition costs	2,200,000	1,776,252	-	4,363	-	3,000	-	-	-	-	-	-
16-461-725	Open Space Acq -2322 L Barness	-	289,253	-	-	-	-	-	-	-	-	-	-
16-461-726	Open Space Acq - Nikles Lohr	-	27,391	-	-	-	-	-	-	-	-	-	-
16-461-727	Open Space Acq - Bradford Ave	-	24,675	-	-	-	-	-	-	-	-	-	-
16-461-728	202 to Bradford Trail constr. (Segments B & C -	-	-	-	-	700,000	199,552	650,000	67,256	750,000	21,000	20,305	-
16-461-729	Mill Creek Preserve Master Plan	-	-	-	-	50,000	-	-	35,838	10,000	5,000	-	-
16-461-730	Reserve at Emerson Farm Conservation Easeme	-	-	-	-	-	-	19,600	3,018	16,600	-	-	-
16-461-731	Weisel Preserve Conservation Easement	-	-	-	-	-	-	29,600	-	-	-	-	-
16-461-732	Montgomery Gardens/Grove Farm Conservation	-	-	-	-	-	-	29,600	-	29,600	-	-	-
16-461-733	Conservation Easements - Weisel Preserve/ Emc	-	-	-	-	-	-	-	-	-	-	-	85,000
	Total Natural Resource Conservation	\$ 2,200,000	\$ 2,117,571	\$ 2,250,000	\$ 36,099	\$ 750,000	\$ 202,552	\$ 728,800	\$ 106,111	\$ 856,200	\$ 56,000	\$ 46,419	\$ 85,000
Interfund Transfers													
16-492-019	Transfer to Capital Improvement Fund	-	-	-	-	-	-	-	-	-	-	-	-
	Total Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ 1,247,000	\$ 761,773	\$ 675,500	\$ 774,777	\$ 1,480,500	\$ 775,418	\$ 756,778	\$ 616,460	\$ 704,200	\$ 444,300	\$ 341,956	\$ 445,700
TOTAL EXPENSES		\$ 2,200,000	\$ 2,251,682	\$ 3,550,000	\$ 1,259,202	\$ 2,218,000	\$ 1,375,731	\$ 1,328,800	\$ 434,318	\$ 1,556,200	\$ 937,664	\$ 674,548	\$ 675,000
Excess Revenue / (Expenses)		(953,000)	(1,489,909)	(2,874,500)	(484,425)	(737,500)	(600,314)	(572,022)	182,142	(852,000)	(493,364)	(332,592)	(229,300)
Beginning Fund Balance		\$ 2,360,110	\$ 2,174,245	\$ 2,316,475	\$ 1,624,480	\$ 1,845,483	\$ 1,151,477	\$ 739,127	\$ 551,164	\$ 1,050,580	\$ 733,305	\$ 733,305	\$ 239,941
Ending Fund Balance		\$ 1,407,110	\$ 684,337	\$ (558,025)	\$ 1,140,055	\$ 1,107,983	\$ 551,164	\$ 167,105	\$ 733,305	\$ 198,580	\$ 239,941	\$ 400,714	\$ 10,641



2023 Proposed Capital Improvement (19) Fund Budget



Upgrade Feasibility Study & Replacement of the Pool Liner At the Swim Club



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.



2023 Proposed Capital Improvement (19) Fund Budget Table

Warrington Township Capital Improvement (19) Fund 2023 Proposed Budget

Account Number	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
REVENUES													
<u>Interest Earnings</u>													
19-341-000	Interest Earnings	2,400	7,590	4,000	313	12,000	-	-	-	100	200	150	150
	<u>Total Interest Earnings</u>	<u>\$ 2,400</u>	<u>\$ 7,590</u>	<u>\$ 4,000</u>	<u>\$ 313</u>	<u>\$ 12,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100</u>	<u>\$ 200</u>	<u>\$ 150</u>	<u>\$ 150</u>
<u>Local Government Grants</u>													
19-354-070	State Grant - King Park Basketball Cour	-	-	-	-	-	-	-	-	-	-	-	112,500
	<u>Total Local Government Grants</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 112,500</u>
<u>Interfund Transfers</u>													
19-357-030	BCCD grant - Bradley Rd	-	-	-	-	-	28,846	-	-	-	-	-	-
	<u>Total Interfund Transfers</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,846</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Interfund Transfers</u>													
19-392-001	Transfer from General Fund	300,000	300,000	223,500	237,175	185,000	143,778	180,000	319,144	165,000	170,000	-	130,000
	<u>Total Interfund Transfers</u>	<u>\$ 300,000</u>	<u>\$ 300,000</u>	<u>\$ 223,500</u>	<u>\$ 237,175</u>	<u>\$ 185,000</u>	<u>\$ 143,778</u>	<u>\$ 180,000</u>	<u>\$ 319,144</u>	<u>\$ 165,000</u>	<u>\$ 170,000</u>	<u>\$ -</u>	<u>\$ 130,000</u>
	TOTAL REVENUES	\$ 302,400	\$ 307,590	\$ 227,500	\$ 237,488	\$ 197,000	\$ 172,624	\$ 180,000	\$ 319,144	\$ 165,100	\$ 170,200	\$ 150	\$ 242,650
<u>Township Building</u>													
19-409-301	Video Cameras - Various Loc	-	-	15,000	-	-	-	-	-	-	-	-	-
19-409-302	Street Sign Reflect Proj	50,000	4,294	-	-	-	-	-	-	-	-	-	-
19-409-303	MS4 System Map	25,000	27,544	-	2,810	-	-	-	-	-	-	-	-
19-409-304	PW - Garage Doors	-	-	25,000	28,464	-	-	-	-	-	-	-	-
	<u>Total Township Building</u>	<u>\$ 75,000</u>	<u>\$ 31,837</u>	<u>\$ 40,000</u>	<u>\$ 31,274</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Park & Rec Plan</u>													
19-430-310	2015 Parks & Rec Plan	-	24,155	-	-	-	-	-	-	-	-	-	-
	<u>Total Park & Rec Plan</u>	<u>\$ -</u>	<u>\$ 24,155</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>LED Light Conversion</u>													
19-434-450	LED Street Light Conv Project	-	1,400	-	-	-	-	-	-	-	-	-	-
	<u>Total LED Light Conversion</u>	<u>\$ -</u>	<u>\$ 1,400</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Dept 438</u>													
19-438-613	IPW Chip & Tar	-	-	75,000	44,786	-	-	-	-	-	-	-	-
19-438-670	Bradley Rd Drain & Dust proj	-	4,140	-	8,804	-	-	-	-	-	-	-	-
	<u>Total Dept 438</u>	<u>\$ -</u>	<u>\$ 4,140</u>	<u>\$ 75,000</u>	<u>\$ 53,590</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Dept 446</u>													
19-446-100	TMDL-Constr/Naturalize Basins	5,000	-	-	-	-	-	-	-	-	-	-	-
	<u>Total Dept 446</u>	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



2023 Proposed Capital Improvement (19) Fund Budget Table Continued

Warrington Township Capital Improvement (19) Fund 2023 Proposed Budget													
Account Number	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
<u>Swim Club</u>													
19-452-721	Swim Club-Men's Restroom Renov	-	261,560	-	-	-	-	-	-	-	-	-	-
19-452-722	Swim Club Filtration Lap Pool	-	-	45,000	34,124	-	-	-	-	-	-	-	-
	<u>Total Swim Club</u>	<u>\$ -</u>	<u>\$ 261,560</u>	<u>\$ 45,000</u>	<u>\$ 34,124</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Park & Rec</u>													
19-453-715	Swim Club Concrete decking lap pool	-	-	-	-	20,000	8,985	-	-	-	-	-	-
19-453-716	Swim Club Skimmer Boxes	-	-	-	-	25,000	17,226	-	-	-	-	-	-
19-453-717	Picnic tables - various parks	-	-	-	-	16,000	15,759	16,000	15,409	20,000	18,839	18,839	-
19-453-718	King Park I -Tennis & Basketball Courts	-	-	-	-	-	-	60,000	-	-	-	-	225,000
	<u>Total Park</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 61,000</u>	<u>\$ 41,971</u>	<u>\$ 76,000</u>	<u>\$ 15,409</u>	<u>\$ 20,000</u>	<u>\$ 18,839</u>	<u>\$ 18,839</u>	<u>\$ 225,000</u>
<u>Park & Rec - Passive</u>													
19-454-718	Video Cameras at Parks	-	-	-	-	25,000	-	20,000	1,608	20,000	16,000	3,000	15,000
19-454-719	Playground re-location from Lions Pride	-	-	-	-	-	-	35,000	24,122	-	-	-	-
19-454-721	Lions Pride Park - Bocce Ball Court	-	-	-	-	-	-	-	-	20,000	20,000	-	-
19-454-722	Lions Pride Park - Misting Stations	-	-	-	-	-	-	-	-	-	-	-	-
	<u>Total Park & Rec - Passive</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,000</u>	<u>\$ -</u>	<u>\$ 55,000</u>	<u>\$ 25,729</u>	<u>\$ 40,000</u>	<u>\$ 36,000</u>	<u>\$ 3,000</u>	<u>\$ 15,000</u>
<u>Swim Club Operations</u>													
19-455-720	Swim Club - Shade Structures	-	-	-	-	-	-	-	-	25,000	26,412	26,412	-
19-455-740	Swim Club - Pool Cover	-	-	-	-	-	-	-	-	20,000	10,172	10,172	-
19-455-741	Swim Club - Security Cameras	-	-	-	-	-	-	-	-	11,000	14,169	11,168	-
19-455-742	Swim Club- Parking Lot Split Rail Fence	-	-	-	-	-	-	-	-	-	-	-	-
19-455-743	Swim Club - Furnitures	-	-	-	-	-	-	-	-	-	-	-	-
19-455-744	Swim Club - Feasibility Study	-	-	-	-	-	-	-	-	-	23,155	-	20,000
19-455-745	Swim Club - Replace Liner - Lap Pool	-	-	-	-	-	-	-	-	-	-	-	175,000
	<u>Total Swim Club Operations</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 56,000</u>	<u>\$ 73,908</u>	<u>\$ 47,752</u>	<u>\$ 195,000</u>
<u>Interfund Transfers</u>													
19-492-016	Transfer to Open Space Fund	200,000	200,000	-	-	100,000	-	50,000	100,000	100,000	100,000	-	-
	<u>Total Interfund Transfers</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ 50,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ -</u>
	TOTAL REVENUES	\$ 302,400	\$ 307,590	\$ 227,500	\$ 237,488	\$ 197,000	\$ 172,624	\$ 180,000	\$ 319,144	\$ 165,100	\$ 170,200	\$ 150	\$ 242,650
	TOTAL EXPENSES	\$ 280,000	\$ 523,093	\$ 160,000	\$ 118,988	\$ 186,000	\$ 41,971	\$ 181,000	\$ 141,138	\$ 216,000	\$ 228,747	\$ 69,591	\$ 435,000
	Excess Revenue / (Expenses)	22,400	(215,503)	67,500	118,500	11,000	130,653	(1,000)	178,006	(50,900)	(58,547)	(69,441)	(192,350)
	Beginning Fund Balance	(22,312)	269,796	35,668	67,655	14,516	186,155	95,668	316,808	391,877	479,000	479,000	420,453
	Ending Fund Balance	88	54,293	103,168	186,155	25,516	316,808	94,668	494,814	340,977	420,453	409,560	228,103



2023 Proposed Debt Service (21) Fund Budget





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

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%)** ¹⁺¹

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

2023 Warrington Township Budget



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							
2023 Budget							
Debt Schedule							
		Original Issue	Outstanding Principal	Principal to be Paid	Interest to be Paid	Outstanding Principal	Debt Mature
Series of 2014	Refinance of 2004	4,490,000	3,680,000	-	159,100	3,680,000	12/2034
Series of 2019	New Money Police Station & Other Capital Improvements	9,930,000	9,515,000	100,000	290,100	9,415,000	12/2043
Series of 2020	Refinance of 2013 Issue	6,845,000	6,120,000	580,000	181,200	5,540,000	12/2032
Series of 2021	Refinance of 2012A/2012B /2016	7,153,000	5,933,500	1,037,500	72,982	4,896,000	12/2036
Total		28,418,000	25,248,500	1,717,500	703,382	23,531,000	



2023 Proposed Debt Service (21) Fund Budget Table

Warrington Township Debt Service (21) Fund 2023 Proposed Budget

Account Number	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
REVENUES													
<u>Real Property Taxes</u>													
21-301-100	Real Estate Taxes - Debt Serv (includ	1,764,600	1,836,582	2,235,734	2,181,984	2,286,650	2,143,994	2,141,860	2,151,546	2,092,941	2,100,000	2,012,699	2,372,805
	Total Real Property Taxes	\$ 1,764,600	\$ 1,836,582	\$ 2,235,734	\$ 2,181,984	\$ 2,286,650	\$ 2,143,994	\$ 2,141,860	\$ 2,151,546	\$ 2,092,941	\$ 2,100,000	\$ 2,012,699	\$ 2,372,805
<u>Investment Income</u>													
21-341-100	Interest Earnings	5,000	8,297	6,700	38,267	20,000	-	2,000	-	2,500	-	-	2,500
	Total Investment Income	\$ 5,000	\$ 8,297	\$ 6,700	\$ 38,267	\$ 20,000	\$ -	\$ 2,000	\$ -	\$ 2,500	\$ -	\$ -	\$ 2,500
<u>Interfund Transfers</u>													
21-392-001	Transfer from General Fund	-	-	-	-	-	-	250,000	-	-	200,000	1	-
21-392-003	Transfer From Fire Fund	-	-	-	-	-	-	-	-	-	-	-	40,011
21-392-035	Transfer From Liquid Fuels Fun	-	-	-	34,240	-	-	-	221,259	-	242,248	-	242,600
	Total Interfund Transfers	\$ -	\$ -	\$ -	\$ 34,240	\$ -	\$ -	\$ 250,000	\$ 221,259	\$ -	\$ 442,248	\$ 1	\$ 282,611
<u>Dept 395</u>													
21-395-101	2020 Bond Receipt	-	-	-	-	-	6,845,000	-	-	-	-	-	-
21-395-102	2020 Bond Premium	-	-	-	-	-	592,376	-	-	-	-	-	-
21-395-300	G.O. Note Proceeds	-	-	-	-	-	-	-	7,153,000	-	-	-	-
21-395-301	Redemption Pmt - Bond 2012A	-	-	-	-	-	-	-	603,433	-	-	-	-
21-395-302	Redemption Pmt - Bond 2012B	-	-	-	-	-	-	-	221,259	-	-	-	-
	Total Dept 395	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,437,376	\$ -	\$ 7,977,692	\$ -	\$ -	\$ -	\$ -
21-396-000	Prior Year Reserve	172,439	-	-	-	-	-	-	-	-	-	-	-
	TOTAL REVENUES	\$ 1,942,039	\$ 1,844,879	\$ 2,242,434	\$ 2,254,492	\$ 2,306,650	\$ 9,581,370	\$ 2,393,860	\$ 10,350,497	\$ 2,095,441	\$ 2,542,248	\$ 2,012,700	\$ 2,657,917
EXPENSES													
<u>Tax Collector</u>													
21-403-110	Tax Collector Salary	17,600	14,273	22,357	18,672	22,867	22,715	21,419	22,120	22,750	20,106	17,493	23,433
21-403-196	Group Benefits	1,346	1,726	1,710	1,450	1,749	551	1,639	1,692	1,740	1,432	1,338	1,792
	Total Tax Collector	\$ 18,946	\$ 15,999	\$ 24,067	\$ 20,122	\$ 24,616	\$ 23,266	\$ 23,058	\$ 23,813	\$ 24,490	\$ 21,538	\$ 18,831	\$ 25,225



2023 Proposed Debt Service (21) Fund Budget Table Continued

Warrington Township Debt Service (21) Fund 2023 Proposed Budget													
Account Number	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
Debt Principal													
21-471-101	2013 Bond Principal Retirement	-	-	-	-	-	7,265,000	-	-	-	-	-	-
21-471-102	2020 Bond Issuance Costs	-	-	-	-	-	172,376	-	-	-	-	-	-
21-471-110	2019 Bond - Principal	-	-	-	-	135,000	135,000	135,000	135,000	145,000	145,000	-	100,000
21-471-120	1997 Loan Series (\$1,200,000)	-	26,990	-	-	-	-	-	-	-	-	-	-
21-471-170	2012A Bond - Principal	585,000	585,000	555,000	555,000	590,000	590,000	600,000	600,000	-	-	-	-
21-471-175	2012b Road Paving Bonds -Princ	-	-	-	-	-	-	-	220,000	-	-	-	-
21-471-177	2013 Bonds-principal-2008 refi	355,000	355,000	415,000	415,000	405,000	-	-	-	-	-	-	-
21-471-179	2014 Bond - Open Space -Principal	100,000	100,000	105,000	105,000	105,000	105,000	110,000	110,000	115,000	115,000	-	-
21-471-180	2016 Bond- Cap Projects Principal	261,070	261,070	266,590	266,590	272,210	272,210	277,950	138,250	-	-	-	-
21-471-181	LED Street Light Project- prin	-	-	-	-	-	-	-	-	-	-	-	-
21-471-201	2020 Bond Issue - Capital Projects (r	-	-	-	-	-	365,000	350,000	350,000	395,000	395,000	-	425,000
21-471-202	2020 Bond Issue - Open Space (refi 2	-	-	-	-	-	5,000	5,000	-	-	-	-	155,000
21-471-203	2021 Bond Issue - (refi 2012 & 2016	-	-	-	-	-	-	187,500	-	804,200	1,032,000	-	1,037,500
21-471-204	2022 Santandar Lease (Fire Truck) -	-	-	-	-	-	-	-	-	-	-	-	31,226
21-471-301	G.O. Bond 2021A Redemptn Cost	-	-	-	-	-	-	-	1,839,219	-	-	-	-
21-471-302	G.O. Bond 2021B Redemptn Cost	-	-	-	-	-	-	-	1,389,587	-	-	-	-
21-471-303	G.O. Note 2016 Redemtn Cost	-	-	-	-	-	-	-	4,741,951	-	-	-	-
Total Debt Principal		\$ 1,301,070	\$ 1,328,060	\$ 1,341,590	\$ 1,341,590	\$ 1,507,210	\$ 8,909,586	\$ 1,477,950	\$ 9,711,508	\$ 1,459,200	\$ 1,687,000	\$ -	\$ 1,748,726
Debt Interest													
21-472-110	2019 Bond Interest	-	-	220,000	186,302	310,786	310,712	304,037	304,033	297,287	297,286	148,643	290,100
21-472-114	2020 Open Space Int.	-	-	-	-	-	-	-	-	-	-	-	-
21-472-116	2020 Cap Projects Int	-	-	-	-	-	-	-	-	-	-	-	-
21-472-117	2020 Cap Proj Int	-	-	-	-	-	-	-	-	-	-	-	-
21-472-120	1997 Loan Series (\$1,200,000)	-	731	-	-	-	-	-	-	-	-	-	-
21-472-170	2012A - Bond Interest	113,544	113,544	90,144	90,144	67,944	67,944	38,444	22,655	-	-	-	-
21-472-175	2012b Road Paving Bonds	-	-	-	-	-	-	-	1,259	-	-	-	-
21-472-176	2013 Bonds Open Space - Int.	60,643	66,014	60,643	60,642	60,643	-	-	-	-	-	-	-
21-472-177	2013 Bonds-interest-2008 Refi	132,028	126,656	127,768	127,768	121,542	-	-	-	-	-	-	-
21-472-178	2014 Bond - Capital Projects - Intere	159,100	79,550	159,100	159,100	159,100	159,100	159,100	159,100	159,100	159,100	79,550	159,100
21-472-179	2014 Bond - Open Space - Interest	24,700	12,350	20,700	20,700	16,500	16,500	11,250	11,250	5,750	5,750	2,875	-
21-472-180	2016 Bond - Capital Projects- Interes	117,324	117,227	111,813	111,897	106,185	106,169	100,439	50,953	-	-	-	-
21-472-182	LED Street Light Project-Int	-	-	-	-	-	-	-	-	-	-	-	-
21-472-201	2020 Bond Issue - Capital Projects (r	-	-	-	-	-	35,105	166,600	192,520	149,100	149,100	100,475	129,350
21-472-202	2020 Bond Issue - Open Space (refi 2	-	-	-	-	-	128,371	51,850	25,924	51,850	51,850	-	51,850
21-472-203	2021 Bond Issue -(refi 2012 & 2016)	-	-	-	-	-	-	-	18,818	71,228	85,676	35,614	72,982
21-472-204	2022 Santandar Lease (Fire Truck) Ir	-	-	-	-	-	-	-	-	-	-	-	8,785
Total Debt Interest		\$ 607,339	\$ 516,072	\$ 790,168	\$ 756,553	\$ 842,700	\$ 823,902	\$ 831,720	\$ 786,512	\$ 734,315	\$ 748,762	\$ 367,157	\$ 712,167
Fiscal Agent Fees													
21-475-310	Trustee Fees	2,000	2,750	2,750	2,750	2,750	5,250	3,250	3,750	3,250	3,250	1,000	3,500
Total Fiscal Agent Fees		\$ 2,000	\$ 2,750	\$ 2,750	\$ 2,750	\$ 2,750	\$ 5,250	\$ 3,250	\$ 3,750	\$ 3,250	\$ 3,250	\$ 1,000	\$ 3,500
TOTAL REVENUES		\$ 1,942,039	\$ 1,844,879	\$ 2,242,434	\$ 2,254,492	\$ 2,306,650	\$ 9,581,370	\$ 2,393,860	\$ 10,350,497	\$ 2,095,441	\$ 2,542,248	\$ 2,012,700	\$ 2,657,917
TOTAL EXPENSES		\$ 1,929,355	\$ 1,862,881	\$ 2,158,575	\$ 2,121,015	\$ 2,377,276	\$ 9,762,004	\$ 2,335,978	\$ 10,525,582	\$ 2,221,255	\$ 2,460,550	\$ 386,988	\$ 2,489,618
Excess Revenue / (Expenses)		12,684	(18,002)	83,859	133,477	(70,626)	(180,634)	57,882	(175,085)	(125,814)	81,698	(386,988)	168,299
Beginning Fund Balance		\$ 172,439	\$ 8,269	\$ (83,860)	\$ (9,733)	\$ 49,266	\$ 123,745	\$ (62,357)	\$ (56,889)	\$ 160,711	\$ (231,974)	\$ (231,974)	\$ (150,277)
Ending Fund Balance		\$ 185,123	\$ (9,732)	\$ (1)	\$ 123,745	\$ (21,360)	\$ (56,889)	\$ (4,475)	\$ (231,974)	\$ 34,897	\$ (150,277)	\$ (618,962)	\$ 18,022



2023 Proposed Highway Aid (35) Fund Budget



Snow Removal & Supplies

2023 Mack 10 Wheel Dump Truck





2023 Proposed Highway Aid (35) Fund Budget Table

Warrington Township Highway Aid (Liquid Fuel - 35) Fund 2023 Proposed Budget

Account Number	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
REVENUES													
<u>Interest Earnings</u>													
35-341-100	Interest Earnings	1,000	15,036	10,000	22,067	20,000	3,725	4,000	875	2,000	8,741	2,087	2,200
	Total Interest Earnings	\$ 1,000	\$ 15,036	\$ 10,000	\$ 22,067	\$ 20,000	\$ 3,725	\$ 4,000	\$ 875	\$ 2,000	\$ 8,741	\$ 2,087	\$ 2,200
<u>State Shared Revenue</u>													
35-355-200	State Liquid Fuels Tax	714,000	727,263	726,990	748,034	713,500	726,816	655,000	676,701	666,800	709,608	709,608	710,000
	Total State Shared Revenue	\$ 714,000	\$ 727,263	\$ 726,990	\$ 748,034	\$ 713,500	\$ 726,816	\$ 655,000	\$ 676,701	\$ 666,800	\$ 709,608	\$ 709,608	\$ 710,000
<u>Refund PY Expenditures</u>													
35-395-000	Refunds of Prior Year Expend.	-	-	-	-	-	-	-	89,210	-	-	-	-
	Total PY Refunds Expenditure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 89,210	\$ -	\$ -	\$ -	\$ -
<u>Prior Year Reserves</u>													
35-396-000	Prior Year Reserves	24,909	-	-	-	-	-	-	-	-	-	-	-
	Prior Year Reserves	\$ 24,909	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL REVENUES	\$ 739,909	\$ 742,299	\$ 736,990	\$ 770,102	\$ 733,500	\$ 730,541	\$ 659,000	\$ 766,785	\$ 668,800	\$ 718,348	\$ 711,695	\$ 712,200
EXPENSES													
<u>General Gov't Administration</u>													
35-406-319	Other fees	800	905	600	1,901	1,000	2,028	2,000	168	2,000	(21)	(21)	1,000
	Total General Gov't Administration	\$ 800	\$ 905	\$ 600	\$ 1,901	\$ 1,000	\$ 2,028	\$ 2,000	\$ 168	\$ 2,000	\$ (21)	\$ (21)	\$ 1,000
<u>Public Works - General</u>													
35-430-740	Cap Purch - Machinery & Equip.	-	-	48,000	45,645	-	-	68,000	19,387	230,000	110,000	97,589	236,900
35-430-741	Cap Purch - Dump Truck Body 2	138,000	129,778	-	-	-	-	-	-	-	-	-	-
35-430-745	Guard Rail System	-	-	-	-	13,000	15,225	-	-	-	-	-	-
	Total Public Works - General	\$ 138,000	\$ 129,778	\$ 48,000	\$ 45,645	\$ 13,000	\$ 15,225	\$ 68,000	\$ 19,387	\$ 230,000	\$ 110,000	\$ 97,589	\$ 236,900
<u>Winter Maintenance Services</u>													
35-432-246	Bulk Salt	100,000	69,687	100,000	49,023	100,000	17,658	100,000	38,498	100,000	50,000	27,316	100,000
35-432-450	Contracted Services	250,000	134,342	250,000	35,220	250,000	41,803	250,000	169,783	260,000	60,000	43,077	200,000
	Total Winter Maintenance Services	\$ 350,000	\$ 204,029	\$ 350,000	\$ 84,243	\$ 350,000	\$ 59,461	\$ 350,000	\$ 208,281	\$ 360,000	\$ 110,000	\$ 70,393	\$ 300,000

2023 Warrington Township Budget



2023 Proposed Highway Aid (35) Fund Budget Continued

Warrington Township Highway Aid (Liquid Fuel - 35) Fund 2023 Proposed Budget

Account Number	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
	<u>Traffic Control Devices</u>												
35-433-370	Traffic Signal Maintenance	-	-	-	772	40,000	71,451	40,000	34,114	40,000	30,000	24,429	45,000
	<u>Total Traffic Control Devices</u>	\$ -	\$ -	\$ -	\$ 772	\$ 40,000	\$ 71,451	\$ 40,000	\$ 34,114	\$ 40,000	\$ 30,000	\$ 24,429	\$ 45,000
	<u>Street Lighting</u>												
35-434-370	Street Light Maintenance	-	-	-	-	21,000	14,227	20,000	15,829	30,000	16,000	11,872	33,000
	<u>Total Street Lighting</u>	\$ -	\$ -	\$ -	\$ -	\$ 21,000	\$ 14,227	\$ 20,000	\$ 15,829	\$ 30,000	\$ 16,000	\$ 11,872	\$ 33,000
	<u>Storm Sewers and Drains</u>												
35-436-372	Storm Sewer Pipe Maintenance	-	-	-	-	-	980	12,000	2,272	6,000	1,000	69	6,180
35-436-375	Storm Sewer Inlets	-	-	-	-	-	945	18,000	18,987	14,000	20,000	15,083	20,000
	<u>Total Storm Sewers and Drains</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,925	\$ 30,000	\$ 21,259	\$ 20,000	\$ 21,000	\$ 15,152	\$ 26,180
	<u>Road Maintenance</u>												
35-438-245	Highway Supplies	-	-	-	-	-	6,613	18,000	18,649	25,000	20,000	13,987	28,000
35-438-450	Road Maintenance	-	-	-	-	12,000	13,097	17,000	14,056	17,000	16,000	10,542	19,000
	<u>Total Road Maintenance</u>	\$ -	\$ -	\$ -	\$ -	\$ 12,000	\$ 19,711	\$ 35,000	\$ 32,705	\$ 42,000	\$ 36,000	\$ 24,528	\$ 47,000
	<u>Highway Const. & Rebuilding Projects</u>												
35-439-610	Salt Dome - General Construction Contract	-	-	-	-	-	-	500,000	-	500,000	-	-	-
	<u>Total Highway Const. & Rebuilding Pro.</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ -	\$ -
	<u>Debt Principal</u>												
35-471-175	2012B Bond Issue - Principal	205,000	205,000	210,000	210,000	215,000	215,000	220,000	224,600	227,800	-	-	-
	<u>Total Debt Principal</u>	\$ 205,000	\$ 205,000	\$ 210,000	\$ 210,000	\$ 215,000	\$ 215,000	\$ 220,000	\$ 224,600	\$ 227,800	\$ -	\$ -	\$ -
	<u>Debt Interest</u>												
35-472-175	2012B Bond Issue - Interest	46,109	46,109	42,009	42,009	37,808	37,809	33,509	21,116	14,448	242,248	7,224	-
	<u>Total Debt Interest</u>	\$ 46,109	\$ 46,109	\$ 42,009	\$ 42,009	\$ 37,808	\$ 37,809	\$ 33,509	\$ 21,116	\$ 14,448	\$ 242,248	\$ 7,224	\$ -
	<u>Interfund Transfers</u>												
35-492-001	Transfer to General Fund	-	-	-	53,970	-	-	-	-	-	-	-	-
35-492-021	Transfer To Debt Service Fund	-	-	-	34,240	-	-	-	221,259	-	-	-	242,600
	<u>Total Interfund Transfers</u>	\$ -	\$ -	\$ -	\$ 88,210	\$ -	\$ -	\$ -	\$ 221,259	\$ -	\$ -	\$ -	\$ 242,600
	TOTAL REVENUES	0	\$ 739,909	\$ 742,299	\$ 736,990	\$ 770,102	\$ 733,500	\$ 730,541	\$ 659,000	\$ 766,785	\$ 668,800	\$ 718,348	\$ 711,695
	TOTAL EXPENSES		\$ 739,909	\$ 585,821	\$ 650,609	\$ 472,779	\$ 689,808	\$ 436,836	\$ 1,298,509	\$ 798,717	\$ 1,466,248	\$ 565,227	\$ 251,165
	Excess Revenue / (Expenses)	0	156,479	86,381	297,323	43,692	293,704	(639,509)	(31,931)	(797,448)	153,121	(239,294)	(219,480)
	Beginning Fund Balance	\$ 303,227	\$ 385,364	\$ 495,861	\$ 541,842	\$ 762,224	\$ 839,165	\$ 1,210,501	\$ 1,132,869	\$ 1,231,200	\$ 1,082,453	\$ 1,082,453	\$ 1,235,574
	Ending Fund Balance	\$ 303,227	\$ 541,842	\$ 582,242	\$ 839,165	\$ 805,916	\$ 1,132,869	\$ 570,992	\$ 1,100,938	\$ 433,752	\$ 1,235,574	\$ 843,160	\$ 1,016,094



2023 Proposed Internal Service (38) Fund Budget



Prisoner Transport Van

Police Patrol SUV



Highway Patrol Motorcycle

Police Vehicle purchases for 2023

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.



2023 Proposed Internal Service (38) Fund Budget Table

Warrington Township Vehicle & Capital Replacement (38) Fund 2023 Proposed Budget

Account Number	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
REVENUES													
<u>Interest Earnings</u>													
38-341-100	Interest Earnings	-	-	-	294	600	55	600	739	300	2,500	1,990	2,500
38-341-800	Interest Earnings	-	-	-	-	-	-	-	-	-	-	-	-
	Total Interest Earnings	\$ -	\$ -	\$ -	\$ 294	\$ 600	\$ 55	\$ 600	\$ 739	\$ 300	\$ 2,500	\$ 1,990	\$ 2,500
<u>Capital and Contribution from Operating Dept</u>													
38-389-900	Capital Assessments	-	-	-	-	-	-	-	403,000	-	438,000	331,500	417,050
	Capital and Contribution from Operating Dept	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 403,000	\$ -	\$ 438,000	\$ 331,500	\$ 417,050
<u>Proceeds of General Fixed Asset Disposal</u>													
38-391-100	Proceeds from Sale	40,000	52,712	40,000	21,670	40,000	20,150	60,000	19,300	50,000	58,361	58,361	22,000
	Total Proceeds of Gen Fixed Asset Disposal	\$ 40,000	\$ 52,712	\$ 40,000	\$ 21,670	\$ 40,000	\$ 20,150	\$ 60,000	\$ 19,300	\$ 50,000	\$ 58,361	\$ 58,361	\$ 22,000
<u>Interfund Transfers</u>													
38-392-001	Departmental Assessments (Transfer from General Fund)	407,500	412,500	398,000	398,000	398,000	298,500	403,000	-	509,000	-	-	-
38-392-002	Transfer from Utility Proceeds Fund	-	-	-	-	-	-	850,000	850,000	-	-	-	-
38-392-008	Transfer from Water/Sewer Fund	-	-	-	-	-	-	850,000	-	-	-	-	-
	Total Interfund Transfers	\$ 407,500	\$ 412,500	\$ 398,000	\$ 398,000	\$ 398,000	\$ 298,500	\$ 2,103,000	\$ 850,000	\$ 509,000	\$ -	\$ -	\$ -
	TOTAL REVENUES	\$ 447,500	\$ 465,212	\$ 438,000	\$ 419,664	\$ 438,600	\$ 318,705	\$ 2,163,600	\$ 1,273,039	\$ 559,300	\$ 498,861	\$ 391,851	\$ 441,550
EXPENSES													
<u>Administration Vehicles</u>													
38-406-740	Administration Vehicles (new 2023)	-	-	-	-	-	-	-	-	-	-	-	50,000
38-406-750	Administration Cap Purchase - Equip (new 2023)	-	-	-	-	-	-	-	-	-	-	-	-
	Total Administration Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
<u>Public Safety (Police)</u>													
38-410-740	Police - Vehicles	-	-	-	-	-	-	155,000	174,281	182,000	160,000	147,847	193,000
38-410-750	Police Cap Purchase - Equip	-	-	-	-	-	-	85,000	89,096	-	-	-	28,000
	Total Public Safety (Police)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 240,000	\$ 263,377	\$ 182,000	\$ 160,000	\$ 147,847	\$ 221,000
<u>Office of Emergency Services</u>													
38-411-740	EMS - Vehicle	-	-	-	-	-	-	-	-	80,000	80,000	52,949	-
38-411-750	EMS Cap Purchase - Equip (New 2023)	-	-	-	-	-	-	-	-	-	-	-	75,000
	Total Office of Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ 80,000	\$ 52,949	\$ 75,000



2023 Proposed Internal Service (38) Fund Budget Table Continued

Warrington Township Vehicle & Capital Replacement (38) Fund 2023 Proposed Budget

Account Number	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
Public Works													
38-430-740	DPW - Mecalac Excavator	-	-	-	-	-	-	100,000	54,790	31,602	31,602	31,601	31,602
38-430-741	Ex-mark Lawnmowers (2)	-	-	-	-	-	-	-	-	28,000	22,080	22,080	-
38-430-742	ATV - Plowing/Landscaping	-	-	-	-	-	-	-	-	15,000	13,044	13,044	-
	Total Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 54,790	\$ 74,602	\$ 66,726	\$ 66,725	\$ 31,602
Park & Rec - Passive													
38-454-740	P & R - Vehicles	-	-	-	-	-	-	33,000	-	30,000	6,000	28,400	-
	Total Park & Rec - Passive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,000	\$ -	\$ 30,000	\$ 6,000	\$ 28,400	\$ -
New Purchases/Leases													
38-474-101	Zoning Officer Vehicle	-	-	26,000	25,541	-	-	-	-	-	-	-	-
38-474-256	Police Patrol Sedan (1)	72,000	77,362	39,000	88,587	-	1,040	-	-	-	-	-	-
38-474-257	Police Patrol SUV (2)	46,000	112,183	-	-	-	-	-	-	-	-	-	-
38-474-258	Police - Utility Truck SUV (1)	-	-	50,000	57,970	-	-	-	-	-	-	-	-
38-474-259	Police- Admin SUV (1)	-	-	80,000	49,845	122,000	129,195	-	-	-	-	-	-
38-474-300	Police In-car video cameras	14,000	13,702	14,000	-	14,000	-	-	-	-	-	-	-
38-474-401	PS Radios Police 7yr lease	56,481	56,481	56,481	56,481	56,481	56,481	56,481	56,481	56,481	56,481	56,202	-
38-474-402	PS Radios - FM - 7 yr lease	-	-	-	-	20,000	-	-	6,989	-	-	-	-
38-474-501	Dallas Software	-	40,559	-	-	-	-	-	-	-	-	-	-
38-474-502	Computer Upgrades (2 servers)	-	29,210	25,000	475	-	-	-	-	-	-	-	-
38-474-651	PW - St Sweeper - 7 yr lease	-	125,075	125,075	-	-	-	-	-	-	-	-	-
38-474-652	PW - Veh Maek Truck lease	36,384	36,383	36,384	36,383	-	-	-	-	-	-	-	-
38-474-654	Street Sweeper - lease	38,792	38,792	38,792	38,792	38,793	38,792	38,792	38,792	38,792	-	-	-
38-474-655	PW - Bucket Truck	-	-	20,000	83,750	-	-	-	-	-	-	-	-
38-474-658	DPW - Hook Truck (1) Lease 3yr	110,400	86,750	80,077	80,077	73,487	73,404	-	-	-	-	-	-
38-474-659	DPW - JCB Attchmts	55,000	52,462	-	-	-	-	-	-	-	-	-	-
38-474-660	Chev Pickup Truck 20	-	-	-	-	55,000	54,990	-	-	-	-	-	-
38-474-661	Chev Utility Truck	-	-	-	-	71,000	65,017	-	-	-	-	-	-
38-474-662	Mecalac Model 8 Excavator	-	-	-	-	130,766	-	-	-	-	-	-	-
38-474-800	2012 FEIS Vehicle Purchase	50,000	49,415	-	-	-	-	-	-	-	-	-	-
38-474-851	Emergency Services Vehicle	-	-	49,000	39,954	-	-	-	-	-	-	-	-
	Total New Purchases/Leases	\$ 479,057	\$ 718,375	\$ 639,809	\$ 557,855	\$ 581,527	\$ 418,918	\$ 95,273	\$ 102,261	\$ 95,273	\$ 56,481	\$ 56,202	\$ -
Fiscal Agent Fees													
38-475-319	Bank Fees	-	-	-	-	-	-	-	88	-	18	-	-
	Total Fiscal Agent Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 88	\$ -	\$ 18	\$ -	\$ -
	TOTAL REVENUES	\$ 447,500	\$ 465,212	\$ 438,000	\$ 419,964	\$ 438,600	\$ 318,705	\$ 2,163,600	\$ 1,273,039	\$ 559,300	\$ 498,861	\$ 391,851	\$ 441,550
	TOTAL EXPENSES	\$ 479,057	\$ 718,375	\$ 639,809	\$ 557,855	\$ 581,527	\$ 418,918	\$ 468,273	\$ 420,516	\$ 461,875	\$ 369,224	\$ 352,123	\$ 377,602
	Excess Revenue/(Expenses)	(31,557)	(253,163)	(201,809)	(137,892)	(142,927)	(100,213)	1,695,327	852,523	97,425	129,637	39,727	63,948
	Beginning Fund Balance	\$ 32,683	\$ (331,601)	\$ 215,552	\$ (584,763)	\$ 243,702	\$ (722,655)	\$ (819,916)	\$ (822,868)	\$ (90,189)	\$ 29,655	\$ 29,655	\$ 159,292
	Ending Fund Balance	\$ 1,126	\$ (584,763)	\$ 13,743	\$ (722,655)	\$ 100,775	\$ (822,868)	\$ 875,411	\$ 29,655	\$ 7,236	\$ 159,292	\$ 69,382	\$ 223,240



2023 Proposed Capital Budget 5-Year Capital Improvement Plan



2023 Warrington Township Budget



Warrington Township

2023 - 2027 Capital Improvement Program

Project Name	Project Description	2022	2023	2024	2025	Total Cost	2025	2026	2027	Source of 2023 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	350,000	200,000							American Rescue Plan
Township Building renovations- Phase III	Window Installation and Façade improvements	30,000	-	475,000						
Township Building renovations- Phase IV	Install elevator						175,000			
Township Building - Boardroom Audio/ Visual Upgrades	Replace Audio System and determine if video upgrades are needed	37,000								
Township Building - Restroom Renovations	Install Touchless fixtures in restrooms	15,500								
Township Building - Carpet replacement	Replace carpet in the old Admin side of building								15,000	
Station 78 - Structural repairs	Masonry cornice repair	12,500								
Equestrian Center Roof Replacement	Replace roofs on main structure	130,000								
Picnic Tables	eight-year plan to replace picnic tables at various parks and Swim Club (10-15 per year)	18,839		15,000		33,839	15,000	15,000	15,000	
Open Space Signs	Open Space signs	7,400								
Master Plan - Mill Creek Preserve/Weisel Preserve/Emerson Farm	Master Plan study for recommendations for future improvements for three preserved properties	5,000				5,000				
Mill Creek Preserve Improvements	Install Parking Lot, restrooms, picnic tables, benches, signage, etc.						250,000			
Mill Creek Preserve Meadow Installation	Installation and maintenance of meadows		290,000							Open Space Fund/Grant
Conservation Easements - Weisel Preserve/ Emerson Farm/Laurel Crossing/Grove Valley Farm	Conservation Easement and Endowments on all four properties		85,000							Open Space Fund
Weisel Preserve Improvements	Install fencing, trees and shrubs, benches, dog waste stations	30,000				30,000				
DocterAdams® Community Park	Completion of Park	600,000								
Lions Pride Park Phase II	Convert Pond to Wetland	60,000	240,000			300,000				Open Space Fund/Grant
Lions Pride Park Phase III*	Construct Boardwalk Trail extension of into woods and add observation platform			400,000						

2023 Warrington Township Budget



Warrington Township 2023 - 2027 Capital Improvement Program										
Project Name	Project Description	2022	2023	2024	2025	Total Cost	2025	2026	2027	Source of 2023 Funds
Lions Pride Park Phase IV*	Construct Community Room	60,000	1,440,000							Utilities Proceeds Fund
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								
Lions Pride Park - Misting Stations	Install 50 - 100 feet of misting trail						10,000			
Renovations to 10 Folly Rd.	Architectural Services and renovations to 10 Folly Rd. Schoolhouse	40,000	60,000			100,000				Open Space Fund
Swim Club - Feasibility Study	Assessment/analysis of Swim Club Facility and recommendations	23,155	20,000							Capital Improvement Fund
Swim Club - Replace main pool and amenities	Design and construction of new main pool and amenities		200,000	2,200,000		2,400,000	1,000,000			Utilities Proceeds Fund
Swim Club - Replace liner at lap pool	Replace lap pool liner		175,000							Capital Improvement Fund
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	26,412				26,412				
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						
Swim Club - Pool Covers	Purchase new pool cover for main pool	10,172								
Swim Club - Replace Security cameras	Replace analog cameras with digital cameras at Swim Club	14,169								
King Park I - Tennis & Basketball Courts	Replace tennis court & fencing at King Park/Recoat basketball court		225,000			225,000				Capital Improvement Fund

2023 Warrington Township Budget



Warrington Township

2023 - 2027 Capital Improvement Program

Project Name	Project Description	2022	2023	2024	2025	Total Cost	2025	2026	2027	Source of 2023 Funds
Circulation										
Road Paving (including DPW salaries)	Resurface approximately 3- 4 miles of Township roads per year	1,200,000	1,200,000	1,000,000	1,200,000	4,600,000	1,000,000	1,000,000	1,000,000	Utilities Proceeds Fund
Bristol Road and Easton Rd. Intersection Improvements (Design 2023-2024; Construction 2025 - Add turning lane, extend other turning lanes, signalization)	2023 - 2024 Design Phase Construction Phase (2025 - Add turning lane, extend other turning lanes, signalization)	30,000	375,000	125,000			3,000,000			Utilities Proceeds Fund
Easton Rd. Pedestrian Crossing/Sidewalk installation	Paint crosswalks at Freedoms Way/Easton Rd. and Shetland Drive and construct walking trails	30,000	235,000							Utilities Proceeds Fund
Easton Rd/Freedoms Way Bus Shelter Installation	Install Bus shelter and sidewalk	5,000	20,000							Utilities Proceeds Fund
Lions Pride Park/Upper Nike - additional Parking	Pave gravel parking lot and add 10 - 20 parking spaces	210,000	-							
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)	575,000	196,000			771,000				Utilities Proceeds Fund
Walking Trail - Bradford Dam to Redstone	Install walking trail			40,000						
Repave 2210 Shetland Dr. Parking Lot	Pave Parking lot			60,000						
Township Building Access to Easton Rd	Construct connection/driveway from Township Building to Homestar Realty	25,000	675,000			700,000				Utilities Proceeds Fund
Electric Charging Stations	Install charging stations at he Police Station, Administration Building and Lions Pride Park	-		45,000						
John Paul Park at Lower Nike	Pave Parking lot near Pavilions			75,000		75,000				
Pedestrian Crossing Signal - Street. & Morningwalk	Install a Pedestrian flashing crossing signal and appropriate pavement markings at Street Rd. and Morningwalk Drive			150,000						
Upper Nike/IPW - Parking Lot	Resurface Parking Lot			150,000	250,000	400,000				
Traffic Signal - Battery Backups	Purchase & Install Battery Backup units at 14 Intersections			75,000		75,000				

2023 Warrington Township Budget



Warrington Township

2023 - 2027 Capital Improvement Program

Project Name	Project Description	2022	2023	2024	2025	Total Cost	2025	2026	2027	Source of 2023 Funds
Video cameras at various locations	Security Cameras at various Township facilities & parks	20,000	15,000	15,000		50,000	10,000	10,000		Capital Improvement Fund
Livescan Prisoner Processing	Purchase and install Livescan Prisoner Processing	50,000								
Police Radios - 7-year lease	Portable Radios for Police	56,481								
Fire Station 78 - Architectural Services to design and prepare specifications for expansion of station	Add office space, Emergency Operations Center, individual bunk rooms, and "warm zone" (and more)		75,000	165,000						American Rescue Plan
Fire Station 78 - Construction of expansion to Station 78 including EOC.	Construction to commence if grants are received						3,500,000			

Warrington Township

2023 - 2027 Capital Improvement Program

Project Name	Project Description	2022	2023	2024	2025	Total Cost	2025	2026	2027	Source of 2023 Funds
<u>Storm Drainage</u>										
MS4 System Map	Required by DEP as part of MS4 permit	25,000	25,000	25,000		75,000	25,000	25,000	25,000	Utilities Proceeds Fund
Lions Pride Park Well abandonment	Decommission 4 wells at Lions Pride Park			50,000						
TMDL- PRP Projects	Naturalize Basins	50,000	10,000	10,000			10,000	10,000	10,000	American Rescue Plan
Storm Rehab - Warrington Village/Freedoms Way	Replace or reline existing storm sewer pipes	60,000	330,000	310,000			50,000			American Rescue Plan
Palomino Farms Basin Modifications (retrofit)	Reconstructing the Emergency Spillway and increasing the berm height	20,000	675,000			695,000				American Rescue Plan
Palomino Farms Retention Basin - Outfall Channel Rehabilitation	Reestablish stabilized channel walls along outfall of Palomino Basin		750,000							Utilities Proceeds Fund
Aloe Village	Repair/Replace 3 storm sewer collection/conveyance systems		355,000							American Rescue Plan
Fairways	Design to stabilize the streambank in the Fairways			103,000		103,000	74,000			
Phila. Ave. Drainage Improvements	Measures to reduce flooding	70,000				70,000				
PADOT - Water Sewer Work on County Line Rd	Water & sewer work along County Line Rd completed by PennDOT		184,900			184,900				Utilities Proceeds Fund
*Project to move forward if grant funding is received	Total	\$ 3,916,628	\$ 8,055,900	\$ 5,498,000	\$ 1,450,000	\$10,919,151	\$ 9,139,000	\$ 1,190,000		



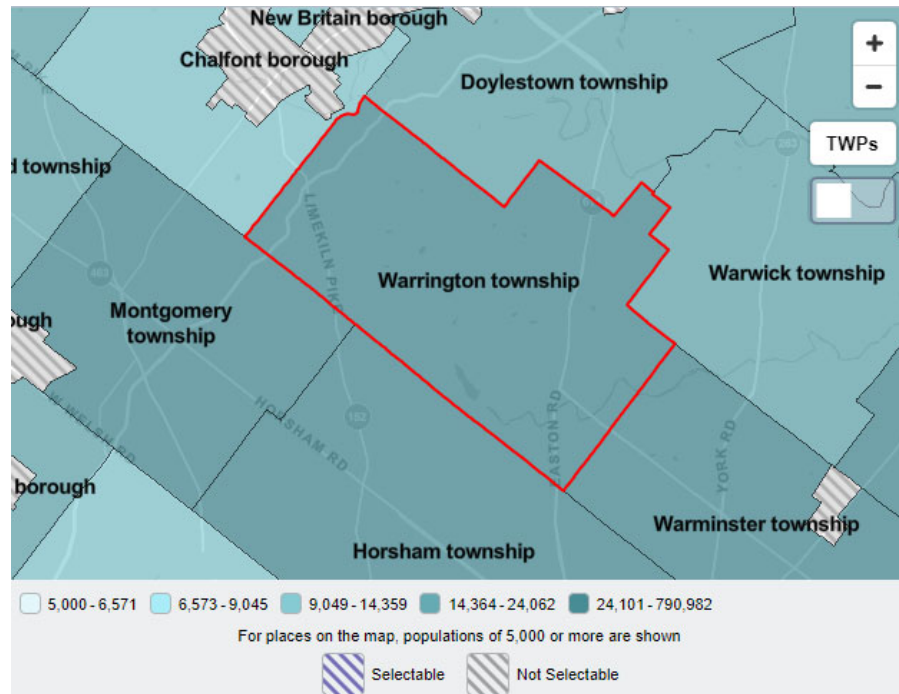
2023 Proposed Budget Supplemental Information

SUPPLEMENTAL



Census Information

Quick Facts about Warrington Township, Bucks County, Pennsylvania



Population Characteristics

Veterans, 2016-2020	1,375
Foreign born persons, percent, 2016-2020	10.7%

Housing

Housing units, July 1, 2021, (V2021)	X
Owner-occupied housing unit rate, 2016-2020	84.0%
Median value of owner-occupied housing units, 2016-2020	\$416,300
Median selected monthly owner costs -with a mortgage, 2016-2020	\$2,387
Median selected monthly owner costs -without a mortgage, 2016-2020	\$884
Median gross rent, 2016-2020	\$1,337
Building permits, 2021	X

Families & Living Arrangements

Households, 2016-2020	9,023
Persons per household, 2016-2020	2.70
Living in same house 1 year ago, percent of persons age 1 year+, 2016-2020	92.9%
Language other than English spoken at home, percent of persons age 5 years+, 2016-2020	14.5%

Computer and Internet Use

Households with a computer, percent, 2016-2020	95.6%
Households with a broadband Internet subscription, percent, 2016-2020	94.6%

Education

High school graduate or higher, percent of persons age 25 years+, 2016-2020	96.2%
Bachelor's degree or higher, percent of persons age 25 years+, 2016-2020	52.3%



Health	
With a disability, under age 65 years, percent, 2016-2020	4.9%
Persons without health insurance, under age 65 years, percent	⚠ 4.9%
Economy	
In civilian labor force, total, percent of population age 16 years+, 2016-2020	69.1%
In civilian labor force, female, percent of population age 16 years+, 2016-2020	63.7%
Total accommodation and food services sales, 2017 (\$1,000) (c)	75,254
Total health care and social assistance receipts/revenue, 2017 (\$1,000) (c)	107,616
Total transportation and warehousing receipts/revenue, 2017 (\$1,000) (c)	2,014
Total retail sales, 2017 (\$1,000) (c)	638,261
Total retail sales per capita, 2017 (c)	\$26,179
Transportation	
Mean travel time to work (minutes), workers age 16 years+, 2016-2020	32.0
Income & Poverty	
Median household income (in 2020 dollars), 2016-2020	\$106,880
Per capita income in past 12 months (in 2020 dollars), 2016-2020	\$49,185
Persons in poverty, percent	⚠ 3.4%
BUSINESSES	
Businesses	
Total employer establishments, 2020	X
Total employment, 2020	X
Total annual payroll, 2020 (\$1,000)	X
Total employment, percent change, 2019-2020	X
Total nonemployer establishments, 2019	X
All employer firms, Reference year 2017	693
Men-owned employer firms, Reference year 2017	411
Women-owned employer firms, Reference year 2017	114
Minority-owned employer firms, Reference year 2017	S
Nonminority-owned employer firms, Reference year 2017	490
Veteran-owned employer firms, Reference year 2017	S
Nonveteran-owned employer firms, Reference year 2017	525
GEOGRAPHY	
Geography	
Population per square mile, 2020	1,872.8
Population per square mile, 2010	1,709.8
Land area in square miles, 2020	13.69
Land area in square miles, 2010	13.70
FIPS Code	4201781048



[About datasets used in this table](#)

Value Notes

⚠ Estimates are not comparable to other geographic levels due to methodology differences that may exist between different data sources.

Some estimates presented here come from sample data, and thus have sampling errors that may render some apparent differences between geographies statistically indistinguishable. Click the Quick Info ⓘ icon to the left of each row in TABLE view to learn about sampling error.

The vintage year (e.g., V2021) refers to the final year of the series (2020 thru 2021). Different vintage years of estimates are not comparable.

Users should exercise caution when comparing 2016-2020 ACS 5-year estimates to other ACS estimates. For more information, please visit the [2020 5-year ACS Comparison Guidance](#) page.

Fact Notes

- (a) Includes persons reporting only one race
- (c) Economic Census - Puerto Rico data are not comparable to U.S. Economic Census data
- (b) Hispanics may be of any race, so also are included in applicable race categories

Value Flags

- Either no or too few sample observations were available to compute an estimate, or a ratio of medians cannot be calculated because one or both of the median estimates falls in the lowest or upper interval of an open ended distribution.
- F Fewer than 25 firms
- D Suppressed to avoid disclosure of confidential information
- N Data for this geographic area cannot be displayed because the number of sample cases is too small.
- FN Footnote on this item in place of data
- X Not applicable
- S Suppressed; does not meet publication standards
- NA Not available
- Z Value greater than zero but less than half unit of measure shown

QuickFacts data are derived from: Population Estimates, American Community Survey, Census of Population and Housing, Current Population Survey, Small Area Health Insurance Estimates, Small Area Income and Poverty Estimates, State and County Housing Unit Estimates, County Business Patterns, Nonemployer Statistics, Economic Census, Survey of Business Owners, Building Permits.



Warrington Township Demographics

Education Levels

National

Master's degree or higher	20%	13%
Bachelor's degree	32%	20%
Some college or associate's degree	23%	29%
High school diploma or equivalent	20%	27%
Less than high school diploma	4%	11%

Racial Diversity

White	82%
Asian	9%
Hispanic	4%
African American	3%
Two or more races	2%
American Indian or Alaska native	0%
Hawaiian or other Pacific Islander	0%
Other race	0%

Age

<10 years	10%
10-17 years	12%
18-24 years	7%
25-34 years	11%
35-44 years	11%
45-54 years	18%
55-64 years	14%
65+ years	17%

Gender

Female	52%
Male	48%



Warrington Township Demographics Continued

Income

Median Household Income

\$106,880

National \$64,994

Median Individual Income

\$44,782

National \$32,197

Household Income Brackets

<\$25k	8%
\$25-\$44k	10%
\$45-\$74k	17%
\$75-\$149k	29%
\$150k+	36%

Individual Income Brackets

<\$15k	21%
\$15-\$34k	21%
\$35-\$64k	21%
\$65k+	37%

Real Estate Costs

Median Home Value

\$416,300

National \$229,800

Median Rent

\$1,337

National \$1,096

Home Values

<\$50k	2%
\$50-\$99k	0%
\$100-\$199k	2%
\$200-\$399k	41%
\$400-\$749k	52%
\$750k+	2%

Monthly Rent

<\$500	0%
\$500-\$999	8%
\$1,000-\$1,499	54%
\$1,500-\$1,999	28%
\$2,000+	10%

Community

POLL

75%

of residents say there is a good sense of community.

4 responses

POLL

83%

of people say LGBT residents are somewhat

accepted. 6 responses

Source: Niche Reporting



Appendices



- A. Township Adopted Goals
- B. Glossary
- C. CHART OF ACCOUNTS



A. Township Adopted Goals

The section will be inserted once the document is ready



B. Glossary

ACT 247

The procedure established by the 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.

American Rescue Plan Act (ARPA)

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.

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.

Community Development Block Grant (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 have lessened significantly, but some caution is still being taken as of the end of 2022. There are still residual effects from the quarantines and availability of goods and services.

DCNR

Pennsylvania Department of Conservation and Natural Resources

Debt Service

Scheduled payments of principal and interest on long- and short-term debt.

Delinquent Real Estate Taxes

Real estate taxes that remain unpaid after the last day of the year.

Department

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

Depreciation

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 12th month to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The township's fiscal year begins January 1st.

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

Fringe Benefits

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

Full-Time Position

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

Fund

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

Fund Balance

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

Generally Accepted Accounting Principles (GAAP)

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

Government Accounting Standards Board (GASB)

This board 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.



Government Finance Officers Association (GFOA)

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

Goal

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

Grant

A contribution of assets (usually cash) by one governmental unit or other organization to another. 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 the 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

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.

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.



C. CHART OF ACCOUNTS

**Warrington Township
General (01) Fund
2023 Proposed Budget**

Account	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
	REVENUES												
01-301	<u>Real Property Taxes</u>												
01-301-100	Real Estate Taxes - General Government	1,967,783	2,008,478	2,313,588	2,324,311	2,334,305	2,202,696	2,474,981	2,235,636	2,466,840	2,442,300	2,363,186	2,948,700
01-301-101	Real Estate Taxes - Park & Recreation	803,900	814,449	814,387	812,057	841,392	782,054	806,977	786,960	824,017	800,000	784,179	867,700
01-301	Total Real Property Taxes	\$ 2,771,683	\$ 2,822,927	\$ 3,127,975	\$ 3,136,368	\$ 3,175,697	\$ 2,984,749	\$ 3,281,958	\$ 3,022,596	\$ 3,290,857	\$ 3,242,300	\$ 3,147,365	\$ 3,816,400
01-310	<u>Act 511 Taxes</u>												
01-310-100	Real Estate Transfer Tax	1,000,000	923,360	997,564	903,474	800,000	1,076,059	915,000	1,513,713	1,200,000	1,580,000	1,244,075	1,315,000
01-310-200	Earned Income Tax	4,719,600	4,803,224	4,920,000	5,098,115	5,144,200	5,317,646	5,275,000	5,756,193	5,535,000	5,800,000	4,050,311	6,015,000
01-310-500	Local Services Tax	506,300	492,932	510,000	457,538	510,000	459,453	470,000	500,810	497,000	550,000	274,210	560,000
01-310	Total Act 511 Taxes	\$ 6,225,900	\$ 6,219,516	\$ 6,427,564	\$ 6,459,127	\$ 6,454,200	\$ 6,853,158	\$ 6,660,000	\$ 7,770,715	\$ 7,232,000	\$ 7,930,000	\$ 5,568,597	\$ 7,890,000
01-321	<u>Licenses & Permits</u>												
01-321-430	Towing & Pawn Licenses	-	1,150	200	400	200	600	200	-	200	600	-	600
01-321-640	Contractor Licenses	38,000	52,230	43,000	63,784	50,000	45,570	45,000	42,850	47,000	50,300	35,545	50,000
01-321-800	Cable Television Fees	572,000	561,631	555,000	545,777	545,000	549,321	522,000	505,564	504,000	502,000	251,299	502,000
01-321-820	Street Opening Permits	3,000	10,421	9,000	7,131	9,000	7,572	7,500	11,024	8,000	14,000	14,429	12,000
01-321	Total Licenses & Permits	\$ 613,000	\$ 625,432	\$ 607,200	\$ 617,092	\$ 604,200	\$ 603,063	\$ 574,700	\$ 559,437	\$ 559,200	\$ 566,900	\$ 301,272	\$ 564,600
01-331	<u>Fines</u>												
01-331-100	District Court Fines	41,000	130,575	58,000	57,081	200,000	34,298	55,000	47,160	40,000	41,000	26,497	43,000
01-331-102	Non Traffic Violation	500	340	500	1,604	2,000	-	250	175	250	-	-	-
01-331-105	County Fines	200,000	141,648	205,000	171,939	50,000	132,610	150,000	103,206	138,000	105,000	82,750	142,100
01-331-110	State Police Fines	12,500	12,550	13,000	11,622	12,500	10,734	11,500	9,409	10,500	9,500	4,584	11,000
01-331-120	Local Ordinance Fines	1,000	300	1,000	14,241	2,500	125	2,500	245	500	500	405	500
01-331-210	Automated Red Light Camera Operation (ARLE)	-	-	-	-	-	-	-	-	-	-	-	-
01-331	Total Fines	\$ 255,000	\$ 285,413	\$ 277,500	\$ 256,486	\$ 267,000	\$ 177,767	\$ 219,250	\$ 160,195	\$ 189,250	\$ 156,000	\$ 114,236	\$ 196,600
01-341	<u>Interest Earnings</u>												
01-341-100	Interest Earnings	33,000	28,176	50,000	57,977	35,000	44,729	21,000	6,011	16,000	5,000	4,749	12,000
01-341	Total Interest Earnings	\$ 33,000	\$ 28,176	\$ 50,000	\$ 57,977	\$ 35,000	\$ 44,729	\$ 21,000	\$ 6,011	\$ 16,000	\$ 5,000	\$ 4,749	\$ 12,000
01-342	<u>Rents & Royalties</u>												
01-342-200	Building Rentals	70,000	89,867	120,000	117,473	124,755	105,221	125,000	130,193	127,000	110,000	90,598	129,000
01-342-300	Cell Tower Rental Income	302,000	310,701	310,000	263,764	-	71,348	90,000	90,964	90,000	92,000	77,918	96,000
01-342	Total Rents & Royalties	\$ 372,000	\$ 400,568	\$ 430,000	\$ 381,237	\$ 124,755	\$ 176,569	\$ 215,000	\$ 221,157	\$ 217,000	\$ 202,000	\$ 168,516	\$ 225,000
01-351	<u>Federal Grants (351)</u>												
01-351-200	Federal Public Safety Grant	-	-	-	-	-	-	-	2,891	-	-	-	-
01-351	Federal Grants (351)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,891	\$ -	\$ -	\$ -	\$ -
01-354	<u>State Capital & Operating Grants</u>												
01-354-020	Public Safety Grants	-	14,300	-	-	-	25,342	-	-	-	37,237	37,237	-
01-354-150	Recycling Grant	55,000	-	56,000	197,302	-	-	89,000	74,081	75,000	63,324	63,324	65,000
01-354	Total State Capital & Operating Grants	\$ 55,000	\$ 14,300	\$ 56,000	\$ 197,302	\$ -	\$ 25,342	\$ 89,000	\$ 74,081	\$ 75,000	\$ 100,561	\$ 100,561	\$ 65,000
01-355	<u>State Shared Revenue</u>												
01-355-010	Public Utility Realty Taxes	11,300	10,782	11,000	10,518	11,000	11,489	11,000	12,365	12,000	11,829	11,829	12,000
01-355-040	Alcoholic Beverage Licenses	7,050	7,350	7,050	6,750	7,000	6,450	6,750	6,750	6,450	6,800	-	6,800
01-355-120	State Aid Pension Contribution	432,000	463,754	465,000	512,050	500,000	521,926	520,000	446,147	500,000	497,323	497,323	510,000
01-355-300	State Fire Relief Fund	135,000	127,204	130,000	136,695	130,000	154,000	150,000	164,347	162,000	174,600	174,568	175,000
01-355-500	FCEMS Grant	-	-	-	-	-	-	-	12,411	-	-	-	-

**Warrington Township
General (01) Fund
2023 Proposed Budget**

Account	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
01-355	Total State Shared Revenue	\$ 585,350	\$ 609,090	\$ 613,050	\$ 666,013	\$ 648,000	\$ 693,865	\$ 687,750	\$ 642,021	\$ 680,450	\$ 690,552	\$ 683,721	\$ 703,800
01-357	Local Government Grants												
01-357-510	Highway/Training Grants	9,000	9,368	10,500	13,373	10,500	10,862	10,000	9,619	10,000	4,000	3,407	4,000
01-357-520	County-DUI Check Points	18,000	26,973	20,000	18,982	22,000	17,289	22,000	11,202	18,000	14,400	11,966	11,000
01-357-530	Miscellaneous Grants	-	2,500	2,500	7,050	20,000	12,187	13,000	10,401	10,000	5,000	5,000	5,000
01-357-550	EAC Grants	10,000	-	7,500	-	10,000	2,916	10,000	26,894	20,000	-	-	-
01-357-800	Grant - PECO	-	-	-	-	-	-	-	10,000	-	-	-	10,000
01-357	Total Local Government Grants	\$ 37,000	\$ 38,841	\$ 40,500	\$ 39,405	\$ 62,500	\$ 43,254	\$ 55,000	\$ 58,116	\$ 58,000	\$ 23,400	\$ 20,374	\$ 20,000
01-361	Charges for Services												
01-361-100	Escrow Administration	45,000	39,242	55,000	74,724	60,000	52,073	53,000	39,222	53,000	50,000	34,423	50,000
01-361-110	Police Reports	11,000	10,673	10,500	7,731	10,000	8,455	9,000	8,485	8,000	12,000	11,426	12,000
01-361-200	Special Police Services	33,000	35,538	34,000	50,936	42,000	62,369	48,000	89,575	80,000	65,000	41,566	214,200
01-361-210	Police Livescan (New 2022)	-	-	-	-	-	-	-	-	-	-	-	25,000
01-361-300	Conditional Use Fee	1,000	1,000	1,000	2,500	1,000	1,700	1,700	2,000	2,500	1,400	500	2,600
01-361-310	Land Development Fees	6,000	42,819	13,000	29,601	35,000	275	25,000	22,583	20,000	27,000	22,900	25,000
01-361-340	Zoning Hearing Board Fees	15,000	19,313	16,000	20,200	18,000	25,600	18,000	24,000	17,000	24,000	20,650	18,000
01-361-400	Professional Services Fees	-	2,425	1,000	1,850	1,500	100	1,000	600	1,000	1,100	375	1,000
01-361-500	Sale of Publications	250	-	250	-	250	-	-	-	-	-	-	-
01-361-530	Open Records Requests Fees	1,000	504	1,000	834	100	54	150	843	250	500	243	300
01-361	Total Charges for Services	\$ 112,250	\$ 151,514	\$ 131,750	\$ 188,377	\$ 167,850	\$ 150,626	\$ 155,850	\$ 187,308	\$ 181,750	\$ 181,000	\$ 132,084	\$ 348,100
01-362	Public Safety												
01-362-200	Fire Safety Inspection Fees	23,000	19,258	20,000	39,808	27,000	25,982	37,000	42,652	30,000	42,000	40,723	42,000
01-362-201	Rental Insection Permits	-	-	-	-	-	-	-	-	155,000	154,000	152,180	155,000
01-362-330	Zoning Permits	22,000	38,750	25,000	36,249	30,000	44,855	32,000	62,426	50,000	58,000	62,713	57,000
01-362-410	Building Permits	675,000	726,043	627,000	929,394	690,000	841,428	700,000	904,175	875,000	800,000	641,062	780,000
01-362-420	Electrical Permits	48,000	63,639	51,795	143,742	65,000	81,132	65,000	94,538	78,000	75,000	52,997	75,000
01-362-430	Plumbing Permits	40,000	61,640	45,000	64,700	35,000	64,155	60,000	67,995	65,000	71,000	51,435	65,000
01-362-431	Mechanical Permits	70,000	91,638	66,000	241,289	120,000	114,366	80,000	121,958	107,000	106,000	81,883	100,000
01-362-432	Sprinkler Permits	27,000	47,500	30,000	46,575	50,000	40,675	40,000	48,895	45,000	48,600	42,159	42,000
01-362-433	Fire Alarms	6,000	8,650	6,200	10,850	6,200	8,600	6,000	6,775	8,000	8,200	6,475	8,000
01-362-450	Occupancy Permits	75,000	98,382	78,000	111,102	90,000	93,045	90,000	107,400	90,000	90,000	73,401	90,000
01-362-460	Sign Permits	5,500	9,756	6,000	11,520	6,000	6,172	6,000	5,453	7,000	7,200	2,120	7,000
01-362-470	State Permits	500	13	500	(14)	500	1,183	2,000	(50)	2,000	4,900	3,627	2,000
01-362-490	Utility Service Permit	-	-	-	600	-	6,470	-	6,240	6,000	7,500	6,270	6,000
01-362-810	Miscellaneous Permits	1,000	-	200	-	200	-	-	-	-	-	-	-
01-362	Total Public Safety	\$ 993,000	\$ 1,165,268	\$ 955,695	\$ 1,635,814	\$ 1,119,900	\$ 1,328,062	\$ 1,118,000	\$ 1,468,457	\$ 1,518,000	\$ 1,472,400	\$ 1,217,044	\$ 1,429,000
01-363	Highway & Streets												
01-363-600	Sale Of Materials	2,500	1,413	2,000	8,638	2,000	10,663	8,000	2,773	6,000	10	10	6,200
01-363	Total Highway & Streets	\$ 2,500	\$ 1,413	\$ 2,000	\$ 8,638	\$ 2,000	\$ 10,663	\$ 8,000	\$ 2,773	\$ 6,000	\$ 10	\$ 10	\$ 6,200
01-364	Trash Collection												
01-364-350	Trash Collection - Willow Knoll	163,000	161,390	163,000	161,390	185,000	166,600	174,000	163,485	167,000	162,500	157,539	180,000
01-364	Total Trash Collection	\$ 163,000	\$ 161,390	\$ 163,000	\$ 161,390	\$ 185,000	\$ 166,600	\$ 174,000	\$ 163,485	\$ 167,000	\$ 162,500	\$ 157,539	\$ 180,000
01-367	Recreation Program Fees												
01-367-901	Recreation - Discount Tickets	7,500	2,000	5,000	4,262	5,000	4,270	4,500	20	4,500	-	-	-
01-367-904	Recreation - Equestrian Rental	2,400	1,295	2,400	100	-	6,893	-	1,547	6,000	615	615	3,000
01-367-907	Recreation - Program Fees	17,000	13,446	17,000	9,399	10,000	2,134	10,000	10,898	8,000	10,000	8,170	12,000

**Warrington Township
General (01) Fund
2023 Proposed Budget**

Account	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
01-367-908	Recreation - Park Rental Fees	7,500	7,469	7,500	5,826	7,500	5,831	9,000	11,854	9,000	20,000	19,777	20,000
01-367-909	Recreation - B/L With Santa	750	1,092	750	684	750	1	750	-	750	500	-	800
01-367-913	Recreation - Volunteer Appreciation	750	1,000	1,000	1,500	1,500	50	1,500	1,500	1,500	1,500	180	1,500
01-367-914	Recreation - Warrington Day	36,000	35,654	36,000	37,820	38,000	2,500	40,000	22,560	38,000	33,454	33,454	35,000
01-367-915	Recreation - Discount Movie Tickets	10,000	8,449	9,000	7,118	9,000	1,034	7,500	440	5,000	1,500	930	2,000
01-367-916	Recreation - Roster Fee	19,000	17,175	15,000	16,268	15,000	7,085	16,500	25,491	16,000	19,311	21,818	16,500
01-367	Total Recreation Program Fees	\$ 100,900	\$ 87,580	\$ 93,650	\$ 82,978	\$ 86,750	\$ 29,799	\$ 89,750	\$ 74,310	\$ 88,750	\$ 86,880	\$ 84,944	\$ 90,800
01-367	Swim Club Fees												
01-367-950	Swim Club - Membership Fees	95,000	109,554	105,000	120,570	125,000	110,681	125,000	163,341	160,000	178,169	178,169	175,000
01-367-951	Swim Club - Daily Fees	40,000	42,127	40,000	60,979	50,000	68,924	60,000	83,362	80,000	122,202	122,202	115,000
01-367-952	Swim Club - Guest Pass Program (new 2022)	-	-	-	-	-	-	-	-	-	1,128	1,128	-
01-367-953	Swim Club - Replace IDs	175	166	175	73	175	69	100	20	100	40	40	100
01-367-954	Swim Club - Snack Stand Rent (new name)	1,500	1,649	1,500	1,500	2,000	1,000	2,000	2,000	2,000	3,000	3,000	2,000
01-367-955	Swim Club - Facility Rentals	13,500	6,977	12,000	7,463	12,000	3,125	10,000	4,697	8,000	16,899	16,899	14,000
01-367-956	Swim Club - Swim Team Fees	3,000	2,590	2,700	3,185	3,000	-	3,000	2,950	3,000	3,915	3,915	3,500
01-367-957	Swim Club - Lesson Fees	9,000	12,174	12,000	11,200	16,000	2,660	19,000	11,441	12,000	13,242	13,242	12,500
01-367-958	Swim Club - Snack Bar Games	1,000	631	1,000	1,119	1,000	-	1,000	1,488	1,500	1,396	1,396	1,300
01-367-959	Swim Club -Sponsorship Revenue	1,200	500	800	521	1,000	-	1,000	-	1,000	-	-	-
01-367	Total Swim Club Fees	\$ 164,375	\$ 176,367	\$ 175,175	\$ 206,609	\$ 210,175	\$ 186,460	\$ 221,100	\$ 269,299	\$ 267,600	\$ 339,991	\$ 339,991	\$ 323,400
01-383	Special Assessments												
01-383-700	Park & Rec Assessments	300,000	204,163	223,500	247,975	180,000	145,778	180,000	185,547	165,000	168,000	172,954	130,000
01-383-720	Regal Cinema Impact Fees	100,000	91,667	100,000	100,000	100,000	58,333	-	66,667	100,000	100,000	83,333	100,000
01-383	Total Special Assessments	\$ 400,000	\$ 295,829	\$ 323,500	\$ 347,975	\$ 280,000	\$ 204,111	\$ 180,000	\$ 252,214	\$ 265,000	\$ 268,000	\$ 256,287	\$ 230,000
01-387	Contributions and Donations												
01-387-100	Miscellaneous Donations	1,500	612	1,000	(50)	1,000	5,255	1,000	2,935	2,000	1,300	1,135	2,100
01-387-200	Donations - Emergency Services	500	100	5,000	100	1,000	1,000	1,000	100	1,000	500	-	1,000
01-387-250	Police Donations	1,000	40,989	10,000	-	-	-	-	(95)	-	-	-	-
01-387-376	Veteran Donations	-	68	-	200	-	-	250	-	250	300	-	300
01-387-600	EAC Donations	500	3,854	1,000	8,809	1,000	1,105	1,000	800	1,000	500	414	1,000
01-387	Total Contributions and Donations	\$ 3,500	\$ 45,623	\$ 17,000	\$ 9,059	\$ 3,000	\$ 7,360	\$ 3,250	\$ 3,740	\$ 4,250	\$ 2,600	\$ 1,549	\$ 4,400
01-389	Miscellaneous Revenues												
01-389-100	Miscellaneous Revenues	5,000	7,734	5,000	37,158	5,000	26,544	10,000	26,286	15,000	61,000	43,189	25,000
01-389-120	Rebates & Refunds	-	72,018	-	684	-	776	-	1,711	1,000	1,000	570	1,000
01-389-150	Insurance Reimbursements	20,000	40,762	45,000	24,140	25,000	65,415	30,000	32,968	20,000	50,000	42,457	25,000
01-389-160	Health Insurance Reimbursements	-	-	-	-	-	-	-	-	500,000	500,000	375,000	650,000
01-389-175	Disability/Workers Comp Reimbursement.	25,000	26,690	10,000	134,956	25,000	199,576	215,000	168,844	135,000	135,000	114,325	150,000
01-389-300	Fire Capital Revenue	-	-	-	100,000	-	-	-	-	-	-	-	-
01-389	Miscellaneous Revenues	\$ 50,000	\$ 147,203	\$ 60,000	\$ 296,938	\$ 55,000	\$ 292,311	\$ 255,000	\$ 229,809	\$ 671,000	\$ 747,000	\$ 575,541	\$ 851,000
01-392	Interfund Transfers												
01-392-002	Transfer from Utilities Proceeds Fund	-	-	-	-	698,000	618,000	1,200,000	2,000,000	400,000	400,000	-	-
01-392-005	Transfer from Tax Stabilization Fund	-	-	-	-	-	-	-	-	400,000	400,000	-	600,000
01-392-008	Transfer from Water & Sewer	153,000	153,000	156,060	156,060	-	-	800,000	-	-	-	-	-
01-392-017	Transfer from 2014 Cap Proj	-	-	-	384,490	-	-	-	-	-	-	-	-
01-392-035	Transfer from Liquid Fuels	-	-	-	53,970	-	-	-	-	-	-	-	-
01-392	Total Interfund Transfers	\$ 153,000	\$ 153,000	\$ 156,060	\$ 594,520	\$ 698,000	\$ 618,000	\$ 2,000,000	\$ 2,000,000	\$ 800,000	\$ 800,000	\$ -	\$ 600,000

**Warrington Township
General (01) Fund
2023 Proposed Budget**

Account	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
01-395	<u>Refunds from Prior Year Expenditures</u>												
01-395-100	Prior Year Refunds	25,000	5,386	20,000	29,484	10,000	217,804	5,000	320,522	2,000	5,000	1,274	5,000
01-395	<u>Total Refunds from Prior Year Expend.</u>	\$ 25,000	\$ 5,386	\$ 20,000	\$ 29,484	\$ 10,000	\$ 217,804	\$ 5,000	\$ 320,522	\$ 2,000	\$ 5,000	\$ 1,274	\$ 5,000
01-399	<u>Refunds from Prior Year Expenditures</u>												
01-399-000	Prior Year Refunds	-	225,642	-	-	-	-	-	-	-	-	-	-
01-399	<u>Total Refunds from Prior Year Expend.</u>	\$ -	\$ 225,642	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ 13,115,458	\$ 13,660,478	\$ 13,727,619	\$ 15,372,789	\$ 14,189,027	\$ 14,814,290	\$ 16,013,608	\$ 17,499,137	\$ 16,289,107	\$ 16,982,095	\$ 12,875,653	\$ 17,571,300

**Warrington Township
General (01) Fund
2023 Proposed Budget**

Account	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
EXPENSES													
01-400	Governing Body												
01-400-105	Salary & Wages - Elected Official	17,875	18,875	17,875	18,875	17,875	18,448	19,750	20,625	20,625	20,600	15,469	20,600
01-400-196	Group Benefits	1,367	1,807	1,367	1,445	1,367	1,411	1,511	1,577	1,578	1,600	1,183	1,600
01-400-210	Office Supplies	500	3,016	1,000	476	500	10	400	499	400	600	395	400
01-400-261	Minor Equipment	1,000	2,718	750	-	750	-	750	1,300	1,500	1,500	38	1,000
01-400-310	Professional Services	-	-	-	7,236	12,000	6,591	8,000	6,956	7,500	10,500	9,402	9,000
01-400-321	Telephone	2,400	2,618	2,400	2,696	2,600	3,310	2,900	2,442	2,900	2,400	1,457	2,900
01-400-322	Wireless Service - (Extract from Telephone; new	-	-	-	-	-	-	-	-	-	-	-	-
01-400-341	Advertising	2,200	990	2,000	2,131	1,500	1,791	1,500	887	1,500	1,500	965	1,500
01-400-342	Printing	200	63	200	55	200	-	150	35	150	200	76	-
01-400-420	Dues & Subscriptions	3,500	2,952	3,500	3,193	3,500	3,397	3,500	3,493	3,500	3,700	3,567	3,600
01-400-460	Seminars, Conferences & Meetings	5,500	4,595	5,500	4,549	4,500	192	4,500	1,119	4,000	7,000	6,890	6,000
01-400-491	General Expenses	1,000	807	1,000	648	1,000	141	600	171	400	400	333	500
01-400	Total Governing Body	\$ 35,542	\$ 38,442	\$ 35,592	\$ 41,303	\$ 45,792	\$ 35,291	\$ 43,561	\$ 39,105	\$ 44,053	\$ 50,000	\$ 39,775	\$ 47,100
01-401	Township Manager's Office												
01-401-110	Salary & Wages	221,891	231,293	230,198	253,914	258,710	266,992	270,813	276,030	315,241	316,800	213,775	310,300
01-401-112	Salary & Wages - Staff	-	-	-	3,783	-	2,858	-	790	-	-	-	-
01-401-115	Salary & Wages - Part time	-	-	-	-	-	-	-	-	-	-	-	25,000
01-401-196	Group Benefits	83,010	79,679	87,561	82,301	86,402	98,459	92,765	75,378	75,954	84,000	56,298	76,100
01-401-197	Pension 401 ER Match	-	-	-	-	-	-	-	1,626	5,274	2,000	1,427	4,200
01-401-198	457 ER Match	-	-	-	-	-	-	-	11,620	12,841	13,700	9,606	13,000
01-401-210	Office Supplies	500	76	250	435	500	362	500	102	400	400	209	400
01-401-215	Postage (01-401-215)	-	-	-	-	-	-	-	17	-	-	-	-
01-401-231	Motor Fuel	1,400	2,300	1,600	2,959	1,800	1,833	1,600	3,045	2,700	5,500	1,910	4,500
01-401-241	General Operating Expenses	-	-	-	-	-	-	-	98	-	900	636	900
01-401-261	Minor Equipment	750	120	850	1,963	900	286	600	5,088	2,000	500	-	1,500
01-401-310	Professional Services	-	-	-	-	-	2,056	1,782	-	1,000	5,000	3,645	6,200
01-401-321	Telephone	1,400	1,380	1,400	1,769	1,440	1,240	950	886	800	1,100	709	1,100
01-401-322	Wireless Service - (Extract from Telephone; new	-	-	-	-	-	-	-	-	-	-	-	-
01-401-342	Printing	200	-	200	45	200	-	200	201	200	-	-	200
01-401-374	Maint & Repair - Mach & Equip	200	-	200	-	200	42	100	-	100	-	-	-
01-401-375	Vehicle Maintenance	200	528	300	1,109	300	1,333	500	482	800	300	163	800
01-401-420	Dues & Subscriptions	2,500	4,307	3,200	2,390	3,000	2,145	2,400	4,632	4,500	2,900	2,884	5,000
01-401-460	Seminars, Conferences & Meetings	3,100	2,504	2,000	1,730	3,000	187	2,300	75	1,500	4,000	3,423	6,000
01-401-900	Capital Assessment	5,000	-	5,000	-	5,000	3,750	5,000	5,000	5,000	5,000	3,750	5,200
01-401	Total Township Manager's Office	\$ 320,151	\$ 322,188	\$ 332,759	\$ 352,397	\$ 361,452	\$ 381,543	\$ 379,510	\$ 385,069	\$ 428,310	\$ 442,100	\$ 298,433	\$ 460,400
01-402	Finance												
01-402-110	Salary & Wages - FT	161,828	210,664	214,058	208,125	214,652	201,027	231,185	245,309	284,770	350,600	245,065	279,900
01-402-112	Salary & Wages - PT	34,684	17,128	3,000	-	-	-	-	-	-	-	-	-
01-402-115	Salary & Wages - Part time	-	-	-	-	-	-	-	-	-	-	-	81,700
01-402-180	Overtime	500	60	500	-	-	85	-	901	500	-	-	500
01-402-196	Group Benefits	99,060	110,087	122,663	99,472	108,198	119,462	137,012	125,131	140,792	140,000	97,875	152,600
01-402-197	Pension 401 ER Match	-	-	-	-	-	-	-	8,501	4,060	5,700	5,702	4,200
01-402-198	457 ER Match	-	-	-	-	-	-	-	4,133	5,160	5,400	3,885	5,400
01-402-210	Office Supplies	1,200	1,804	1,200	3,512	1,200	1,666	1,200	1,181	1,000	1,000	548	1,000
01-402-215	Postage	800	1,446	1,500	2,308	2,000	1,716	2,000	945	1,900	2,000	287	2,000
01-402-241	General Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-
01-402-261	Minor Equipment	500	776	900	2,650	3,400	1,392	1,500	514	1,200	2,000	1,139	8,000

Warrington Township General (01) Fund 2023 Proposed Budget

Account	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
01-402-310	Professional Services	80,000	75,342	80,000	75,161	60,000	93,707	72,000	82,448	92,000	90,000	91,287	110,000
01-402-311	Audit & Accounting Services	22,300	22,000	16,500	20,700	27,000	34,695	30,000	21,285	35,000	40,000	30,000	40,000
01-402-319	Other Services & Fees	1,400	280	1,400	445	1,400	972	1,500	1,241	1,600	2,500	1,588	2,500
01-402-321	Telephone	1,300	1,257	1,300	1,907	1,416	1,858	1,400	1,228	1,550	1,500	1,213	1,500
01-402-322	Wireless Service - (Extract from Telephone; new	-	-	-	-	-	-	-	-	-	-	-	-
01-402-341	Advertising	-	-	-	-	-	325	250	100	250	-	-	-
01-402-342	Printing	500	502	500	91	400	935	400	92	400	400	248	400
01-402-420	Dues & Subscriptions	1,500	2,749	1,500	1,589	750	907	650	895	1,155	1,400	1,190	1,500
01-402-430	Real Estate Taxes	16,000	16,092	17,000	16,273	16,500	17,190	17,600	17,498	17,000	17,000	4,177	18,500
01-402-460	Seminars, Conferences & Meetings	3,000	4,633	4,500	4,186	2,500	158	2,500	380	2,500	4,500	3,263	6,000
01-402	Total Finance	\$ 424,572	\$ 464,819	\$ 466,521	\$ 436,419	\$ 439,416	\$ 476,094	\$ 499,197	\$ 511,782	\$ 590,837	\$ 664,000	\$ 487,466	\$ 715,700
01-403	Tax Collection												
01-403-110	Salary & Wages - General Fund	19,678	27,587	21,072	38,932	65,000	21,233	24,750	23,015	25,927	27,300	18,200	26,700
01-403-111	Salary & Wages - Park & Recreation	8,039	6,518	8,144	4,072	8,000	8,856	8,070	8,089	9,113	7,300	6,397	9,400
01-403-112	Salary & Wages - Staff	-	-	-	-	-	-	-	-	-	-	-	-
01-403-113	Salary & Wages - Refuse	-	-	-	-	-	-	-	-	-	-	-	-
01-403-114	Salary & Wages - Rd Machines	-	-	-	-	-	-	-	-	-	-	-	-
01-403-196	Group Benefits	2,120	2,874	2,235	3,306	5,585	3,660	2,511	2,379	2,681	3,000	1,882	2,800
01-403-210	Office Supplies	-	1,814	1,800	181	500	274	500	107	500	600	-	500
01-403-215	Postage	2,600	1,712	2,600	1,669	2,600	2,573	2,700	2,659	2,700	3,000	2,983	3,000
01-403-342	Printing	1,400	1,054	1,400	814	1,400	-	1,400	-	1,400	700	-	1,400
01-403-460	Seminars, Conferences & Meetings	-	3,887	-	(80)	3,000	173	1,000	705	1,000	2,500	2,331	1,500
01-403	Total Tax Collection	\$ 33,837	\$ 45,447	\$ 37,251	\$ 48,893	\$ 86,085	\$ 36,769	\$ 40,931	\$ 36,955	\$ 43,321	\$ 44,400	\$ 31,792	\$ 45,300
01-404	Solicitor/Legal Services												
01-404-310	Township Solicitor	115,000	182,504	125,000	110,001	135,000	126,310	125,000	142,382	127,000	135,000	104,495	135,000
01-404-317	Labor Counsel Services	3,000	-	15,000	2,711	10,000	22,369	13,000	65,198	20,000	50,000	48,203	45,000
01-404-318	Litigation & Arbitration	25,000	10,960	10,000	23,494	12,000	12,063	30,000	25,461	20,000	60,000	56,078	35,000
01-404	Total Solicitor/Legal Services	\$ 143,000	\$ 193,464	\$ 150,000	\$ 136,206	\$ 157,000	\$ 160,741	\$ 168,000	\$ 233,041	\$ 167,000	\$ 245,000	\$ 208,776	\$ 215,000
01-405	Human Resources												
01-405-110	Salary & Wages - Salaried	-	-	-	2,377	83,600	80,998	84,460	81,579	88,000	86,600	69,923	90,700
01-405-112	Salary & Wages - Fulltime	-	-	-	-	-	-	-	-	-	-	-	-
01-405-115	Salary & Wages - Part time	-	-	-	-	-	-	-	-	-	-	-	26,000
01-405-196	Group Benefits	-	-	-	-	32,502	46,559	48,708	41,310	43,603	39,300	30,830	45,300
01-405-197	Pension 401 ER Match	-	-	-	-	-	-	-	5,912	6,160	6,100	4,895	6,300
01-405-198	457 ER Match	-	-	-	-	-	-	-	1,689	1,760	1,700	1,398	1,800
01-405-210	Office Supplies	-	-	-	-	250	-	250	-	200	300	173	300
01-405-261	HR Minor Equipment (405)	-	-	-	-	-	-	-	-	-	-	-	1,300
01-405-310	Professional Services	-	-	-	-	-	485	2,500	462	1,000	4,000	3,408	2,900
01-405-319	Employee Recognition & Team Building	-	-	-	-	-	100	4,500	2,699	3,000	2,000	432	5,000
01-405-321	Telephone	-	-	-	119	516	915	900	685	850	900	672	700
01-406-322	Wireless Service - (Extract from Telephone; new	-	-	-	-	-	-	-	-	-	-	-	-
01-405-341	Advertising	-	-	-	-	-	-	1,000	1,052	500	300	-	500
01-405-420	Dues & Subscriptions	-	-	-	-	250	261	250	-	250	400	-	300
01-405-460	Seminars, Conferences & Meetings	-	-	-	-	2,500	487	4,000	344	2,500	200	-	2,000
01-405-491	General Operating Expenses	-	-	-	-	9,250	130	250	629	250	300	37	300
01-405	Total Human Resources	\$ -	\$ -	\$ -	\$ 2,496	\$ 128,868	\$ 129,934	\$ 146,818	\$ 136,361	\$ 148,073	\$ 142,100	\$ 111,768	\$ 183,400
01-406	General Gov't Administration												
01-406-110	Salary & Wages - FT	95,122	107,721	124,328	128,223	72,570	54,459	73,487	71,204	84,030	80,900	64,406	80,200

**Warrington Township
General (01) Fund
2023 Proposed Budget**

Account	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
01-406-112	Salary & Wages -- Staff	-	330	-	-	-	37,431	49,472	46,674	45,974	56,100	45,064	-
01-406-115	Salary & Wages - Part Time	-	-	-	-	-	-	-	-	-	-	-	46,800
01-406-180	Overtime	200	31	200	-	-	-	-	385	-	1,000	822	800
01-406-196	Group Benefits	44,802	55,402	70,969	72,611	47,296	50,640	32,860	48,219	44,650	45,000	35,971	46,900
01-406-197	Pension 401 ER Match	-	-	-	-	-	-	-	-	-	-	-	-
01-406-198	457 ER Match	-	-	-	-	-	-	-	1,480	1,681	1,600	1,270	1,600
01-406-210	Office Supplies	3,200	3,584	3,200	8,068	3,200	3,207	3,800	4,055	3,200	3,500	3,027	3,200
01-406-215	Postage	11,500	10,277	11,000	8,662	11,000	9,891	11,000	8,716	9,000	9,000	6,574	9,000
01-406-241	General Operating Supplies (change in 2022)	-	-	-	4,223	-	1,774	-	-	-	-	-	1,500
01-406-242	Covid Related Expense (new 2023)	-	-	-	-	-	21,550	5,000	2,997	2,500	100	66	-
01-406-261	Minor Machine & Equipment	3,000	-	2,500	3,473	4,500	1,644	1,500	1,279	1,200	700	-	1,000
01-406-310	Professional Services	50,000	46,285	50,000	48,051	50,000	65,883	67,500	55,223	53,000	25,000	16,319	48,200
01-406-319	Other Services & Fees	27,000	28,117	27,000	61,278	34,800	49,124	40,000	52,148	38,000	45,000	25,131	45,000
01-406-321	Telephone	4,500	4,744	4,500	(737)	4,800	6,271	5,900	6,162	6,000	4,500	3,816	6,100
01-406-322	Wireless Service - (Extract from Telephone; new	-	-	-	-	-	-	-	-	-	-	-	-
01-406-341	Advertising	1,500	2,123	1,200	367	1,000	379	500	1,848	500	2,400	2,337	1,000
01-406-342	Printing (01-406-342)	-	-	-	-	-	-	-	-	-	-	-	-
01-406-375	Vehicle Maintenance	-	1,095	500	83	500	-	500	523	500	200	128	500
01-406-384	Machine & Equipment Rental	8,000	9,908	8,500	10,603	10,152	9,515	10,000	7,870	8,500	7,000	5,134	8,500
01-406-420	Dues & Subscriptions	800	525	400	421	450	424	400	1,350	400	300	190	400
01-406-450	Contracted Service	15,000	11,363	12,000	11,743	12,000	24,491	17,000	22,214	21,000	21,000	16,776	21,000
01-406-460	Seminars, Conferences & Meetings	2,500	8,159	3,950	5,612	200	1,851	1,000	3,459	1,000	2,000	1,220	2,500
01-406-491	General Operating Expenses	2,300	2,412	1,500	750	1,500	3,429	1,200	5,971	3,000	1,500	(1,368)	3,000
01-406	Total General Gov't Administration	\$ 269,424	\$ 292,074	\$ 321,747	\$ 363,432	\$ 253,968	\$ 341,962	\$ 321,119	\$ 341,776	\$ 324,135	\$ 306,800	\$ 226,882	\$ 327,200
01-408	Engineering Services												
01-408-313	Township Engineer	165,000	100,885	115,000	72,878	105,000	134,064	120,000	150,363	135,000	150,000	131,905	140,000
01-408	Total Engineering Services	\$ 165,000	\$ 100,885	\$ 115,000	\$ 72,878	\$ 105,000	\$ 134,064	\$ 120,000	\$ 150,363	\$ 135,000	\$ 150,000	\$ 131,905	\$ 140,000
01-409	Township Facilities												
01-409-241	General Operating Supplies	4,000	7,261	3,000	1,466	4,000	2,412	2,500	3,014	2,500	2,500	741	2,500
01-409-261	Minor Equipment	1,000	-	500	1,662	500	3,181	2,500	7,800	2,500	2,500	885	2,600
01-409-310	Professional Services	-	375	400	-	400	419	500	419	500	500	-	500
01-409-321	Telephone	2,100	9,186	13,000	12,381	13,000	12,042	12,000	8,085	11,000	11,000	943	11,000
01-409-322	Wireless Service - (Extract from Telephone; new	-	-	-	-	-	-	-	-	-	-	-	-
01-409-360	Utilities	41,000	38,739	36,000	39,611	40,000	29,797	40,000	40,352	31,000	34,000	23,270	35,000
01-409-373	Building Maint & Repairs	14,000	23,243	14,000	19,155	14,000	9,227	15,000	24,352	15,000	8,000	4,682	15,500
01-409-450	Contracted Services	50,000	41,276	33,000	28,310	33,000	33,175	25,000	35,799	28,000	33,300	23,232	35,000
01-409	Total Township Facilities	\$ 112,100	\$ 120,080	\$ 99,900	\$ 102,585	\$ 104,900	\$ 90,253	\$ 97,500	\$ 119,820	\$ 90,500	\$ 91,800	\$ 53,752	\$ 102,100
01-410	Police Services												
01-410-110	Salary & Wages - Non-Bargain	374,880	376,389	354,822	513,236	388,362	442,858	422,851	395,439	435,537	435,500	343,868	450,800
01-410-112	Salary & Wages - Staff	207,535	222,833	216,266	227,017	222,754	284,211	168,117	127,498	260,959	261,000	148,420	232,100
01-410-113	Salary & Wages - Bargaining	2,846,767	2,782,184	2,900,790	2,933,204	3,219,339	3,135,101	3,528,299	3,462,244	3,622,958	3,623,000	3,036,406	4,051,000
01-410-115	Salary & Wages - Part Time	-	463	-	(463)	-	-	-	-	-	-	-	-
01-410-117	Salary & Wages - Auxiliary Police	28,000	17,204	21,000	22,584	25,000	11,896	15,000	18,543	15,000	20,000	18,162	15,000
01-410-172	Holiday Pay	88,361	71,818	95,478	50,380	87,457	75,958	65,000	88,137	107,659	107,700	3,032	121,400
01-410-179	Longevity	122,987	122,315	129,262	93,370	131,692	115,914	148,842	146,441	150,435	150,400	2,464	163,400
01-410-180	Overtime	180,000	175,069	180,000	199,730	180,000	171,553	180,000	247,004	185,000	360,900	240,613	250,000
01-410-181	Automated Red Light Camera Operation (ARLE)	-	-	-	-	-	-	-	-	-	-	-	54,500
01-410-184	Kelly Time	-	56,599	63,000	4,743	63,000	122,365	60,000	(3,654)	100,000	111,300	111,265	100,000
01-410-185	Vacation Buy Back	22,000	16,581	20,000	(4,452)	20,000	35,111	18,000	16,243	40,000	21,200	21,173	30,000

**Warrington Township
General (01) Fund
2023 Proposed Budget**

Account	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
01-410-187	Health Buy Back	-	-	-	-	59,400	48,615	57,000	67,418	75,430	70,000	34,548	65,900
01-410-196	Group Benefits	1,446,906	1,357,010	1,543,219	1,379,340	1,244,341	1,447,932	1,474,395	1,193,446	1,489,697	1,450,000	1,054,968	1,587,800
01-410-197	Pension 401 ER Match	-	-	-	-	-	-	-	-	-	-	-	-
01-410-198	457 ER Match	-	-	-	-	-	-	-	82,804	2,365	112,700	65,756	2,400
01-410-210	Office Supplies	5,000	4,926	5,000	5,372	5,000	4,210	5,000	5,028	5,000	6,000	5,215	5,000
01-410-215	Postage	1,000	1,546	1,500	1,961	1,500	1,044	1,500	468	1,100	600	347	600
01-410-228	K9 Unit	-	40,989	6,000	1,622	6,000	2,456	6,000	1,817	3,000	1,800	949	2,500
01-410-231	Motor Fuel	45,000	63,218	60,000	58,713	60,000	45,401	50,000	67,924	55,000	100,000	32,800	80,000
01-410-238	Uniforms - Allowance (new 2022)	40,000	48,365	40,000	55,944	40,000	49,398	48,000	54,099	48,000	30,000	17,382	30,000
01-410-239	Uniforms - Township Purchase (new 2022)	-	-	-	-	-	-	-	-	-	18,000	12,571	36,200
01-410-241	General Operating Supplies	25,500	26,345	20,000	28,480	25,000	32,362	30,000	29,207	30,000	28,000	16,767	31,900
01-410-242	Livescan/Finger Printing (new 2022)	-	-	-	-	-	-	-	-	-	-	-	8,000
01-410-251	Vehicle Maintenance Supplies	15,000	14,581	11,000	11,937	11,000	11,423	11,000	10,012	11,000	13,000	11,777	11,000
01-410-261	Minor Equipment	30,500	28,931	27,000	23,920	27,000	25,136	25,000	29,700	31,000	31,000	29,899	46,000
01-410-310	Professional Services	40,000	33,072	40,000	49,329	43,900	50,877	46,000	73,063	49,000	85,000	71,797	52,100
01-410-321	Telephone	12,000	14,634	12,000	15,856	12,000	24,523	22,000	23,486	22,000	22,000	13,791	22,700
01-410-322	Wireless Service - (Extract from Telephone; new	-	-	-	-	-	-	-	-	-	-	-	-
01-410-341	Advertising	200	-	200	-	200	-	-	162	-	-	-	-
01-410-342	Printing	1,200	1,874	1,200	2,542	1,200	1,188	1,800	250	1,200	1,800	1,497	1,500
01-410-360	Utilities	-	-	-	-	8,000	5,182	25,000	30,253	23,000	46,900	35,165	35,000
01-410-374	Repairs & Maintenance	3,800	3,146	3,000	4,465	5,000	6,705	5,000	6,447	5,000	12,000	8,829	12,000
01-410-375	Vehicle Maintenance	30,000	40,284	22,000	22,755	22,000	39,099	33,000	41,975	25,000	5,000	4,687	7,500
01-410-384	Equipment Leases	5,800	4,821	6,000	5,184	6,000	5,131	9,000	6,243	4,200	9,000	6,166	7,000
01-410-420	Dues & Subscriptions	5,500	13,854	5,500	14,851	12,000	8,646	12,000	14,235	27,000	18,000	13,030	33,200
01-410-440	Uniform Cleaning Service	4,000	3,936	4,000	3,540	4,000	2,495	3,800	2,190	3,000	3,000	2,020	3,000
01-410-450	Contracted Services	12,000	16,823	37,650	22,063	36,000	49,678	28,000	54,186	35,000	60,000	44,051	35,000
01-410-460	Seminars, Conferences & Meetings	25,000	23,336	21,000	22,281	25,000	9,848	22,000	23,331	27,000	25,000	18,304	24,000
01-410-900	Capital Assessment	175,000	-	165,000	-	165,000	123,750	165,000	180,329	200,000	200,000	153,000	205,000
01-410	Total Police Services	\$ 5,793,936	\$ 5,583,148	\$ 6,011,887	\$ 5,769,503	\$ 6,157,145	\$ 6,390,066	\$ 6,686,604	\$ 6,495,967	\$ 7,090,540	\$ 7,439,800	\$ 5,580,719	\$ 7,813,500
01-411	Office of Emergency Services												
01-411-110	Salary & Wages - Professional	138,622	124,768	142,368	132,841	147,064	146,006	130,541	116,113	136,646	137,300	110,007	141,500
01-411-112	Salary & Wages - Staff	237,491	269,902	240,174	314,797	308,396	324,477	294,933	324,145	360,106	365,300	304,137	397,300
01-411-115	Salary & Wages - PT/temp	4,500	7,310	4,500	4,370	4,500	-	4,500	-	4,500	-	-	-
01-411-180	Overtime	5,000	9,021	5,000	3,673	268	3,271	5,000	8,544	7,500	16,000	14,281	10,000
01-411-196	Group Benefits	147,341	151,208	170,720	138,194	149,196	156,155	192,029	162,734	215,544	200,000	148,288	239,900
01-411-197	Pension 401 ER Match	-	-	-	-	-	-	-	12,148	13,299	13,300	10,632	13,500
01-411-198	457 ER Match	-	-	-	-	-	-	-	4,567	6,133	4,900	4,257	6,200
01-411-210	Office Supplies	1,000	1,589	1,200	1,639	1,200	1,377	1,200	1,451	1,200	4,400	3,277	1,500
01-411-215	Postage	-	34	-	-	-	18	-	239	200	100	25	200
01-411-231	Motor Fuels	5,000	1,500	4,000	1,215	5,000	4,622	5,000	6,692	6,000	14,000	-	8,500
01-411-238	Uniforms	6,000	16,687	6,000	22,262	6,000	756	6,000	8,635	6,000	7,000	4,521	6,000
01-411-241	General Operating Supplies	5,000	3,059	4,000	12,286	4,200	6,340	6,000	18,517	5,000	5,000	1,875	4,000
01-411-242	Fire Prevention Supplies	4,000	2,282	3,000	3,129	3,000	455	2,500	2,453	2,500	2,500	-	2,500
01-411-243	Fire PPE	-	4,945	5,000	764	5,000	2,144	7,000	3,219	7,000	7,000	2,680	7,000
01-411-251	Vehicle Maintenance Supplies	2,500	5,235	5,000	10,672	5,000	2,989	6,000	2,991	2,500	2,500	642	2,000
01-411-261	Minor Equipment	49,500	52,141	41,500	40,703	33,000	27,066	20,000	57,234	10,000	25,000	21,455	13,000
01-411-262	EMS Supplies	-	-	-	-	7,500	1,800	3,000	16,604	10,000	10,000	7,104	12,000
01-411-310	Professional Services	10,000	13,575	10,000	13,060	10,000	8,715	13,200	18,357	12,000	30,000	27,296	25,000
01-411-321	Telephone	3,800	3,973	3,800	5,053	3,800	6,339	2,800	5,835	5,800	5,800	3,479	6,000
01-411-322	Wireless Service - (Extract from Telephone; new	-	-	-	-	-	-	-	-	-	-	-	-
01-411-341	Advertising	200	-	200	272	200	-	200	-	200	200	-	200

Warrington Township General (01) Fund 2023 Proposed Budget

Account	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
01-411-342	Printing	200	-	200	-	200	638	500	-	500	500	33	500
01-411-360	Utilities	6,500	10,398	7,500	10,176	12,500	7,066	7,100	5,781	8,000	6,000	4,585	8,000
01-411-375	Vehicle Maintenance	7,500	9,027	7,000	18,823	10,000	13,887	15,000	41,957	15,000	16,800	16,236	16,000
01-411-420	Dues & Subscriptions	750	460	750	896	1,000	1,650	1,000	2,851	1,600	1,600	215	1,600
01-411-450	Contracted Services	6,000	7,041	6,500	3,196	6,500	5,123	1,500	8,178	6,200	8,000	6,235	6,500
01-411-460	Seminars, Conferences & Meetings	3,500	1,453	3,000	127	11,000	1,689	9,000	1,622	8,200	7,000	1,350	7,000
01-411-480	Safety Committee	1,000	4,616	750	439	750	351	500	5,992	1,000	2,000	1,984	1,000
01-411-491	General Expenses	1,000	772	450	565	1,000	-	800	1,098	500	500	428	500
01-411-531	Firemens Relief from state (new name 2023)	135,000	127,204	130,000	136,695	130,000	154,000	150,000	164,347	162,000	174,600	174,568	175,000
01-411-740	Capital Lease Purchases	7,000	68,969	68,970	98,021	68,970	68,969	68,970	68,969	-	69,000	40,232	69,000
01-411-900	Capital Assessment	22,500	-	21,000	-	26,000	19,500	26,000	26,000	26,000	26,000	19,500	28,500
01-411	Total Office of Emergency Services	\$ 810,904	\$ 897,170	\$ 892,582	\$ 973,866	\$ 961,244	\$ 965,404	\$ 980,273	\$ 1,097,274	\$ 1,041,128	\$ 1,162,300	\$ 929,324	\$ 1,209,900
01-412	Ambulance												
01-412-196	Group Benefits - Workers Comp.	3,866	3,792	3,795	3,960	3,795	4,011	4,000	5,258	650	500	312	700
01-412-510	Incentive Program	13,000	10,822	12,000	13,687	13,000	11,928	13,000	8,746	9,500	8,500	3,206	9,500
01-412-530	Payments to Ambulance Company	200,000	200,315	200,000	230,685	200,000	174,980	200,000	200,000	200,000	200,000	130,133	200,000
01-412	Total Ambulance	\$ 216,866	\$ 214,928	\$ 215,795	\$ 248,332	\$ 216,795	\$ 190,919	\$ 217,000	\$ 214,003	\$ 210,150	\$ 209,000	\$ 133,651	\$ 210,200
01-414	Codes & Inspection												
01-414-110	Salary & Wages Supervisor	253,645	267,664	260,841	249,809	170,324	160,685	134,764	132,799	202,419	197,500	167,832	252,800
01-414-112	Salary & Wages - Fulltime	-	-	-	-	-	-	-	-	-	-	-	-
01-414-115	Salary & Wages Temp/Season	24,900	32,886	40,930	42,231	20,000	957	13,650	12,223	13,991	6,700	3,330	-
01-414-180	Overtime	400	812	500	-	500	-	500	594	500	500	585	500
01-414-196	Group Benefits	151,926	133,721	158,663	148,176	127,469	93,140	81,652	92,442	137,135	90,000	65,986	100,600
01-414-197	Pension 401 ER Match	-	-	-	-	-	-	-	-	-	-	-	-
01-414-198	457 ER Match	-	-	-	-	-	-	-	1,656	2,973	3,000	1,800	3,900
01-414-210	Office Supplies	2,500	3,983	2,500	2,857	2,800	2,640	2,800	4,439	3,500	5,000	4,059	3,500
01-414-215	Postage	1,700	1,201	1,700	2,152	1,800	1,182	1,800	1,436	3,500	2,500	1,446	2,500
01-414-231	Motor Fuels	1,500	4,277	1,500	4,896	3,400	2,073	1,900	3,744	3,000	5,500	1,925	5,000
01-414-238	Uniforms (01-414-238)	600	75	600	-	-	59	-	-	-	500	484	200
01-414-241	General Operating Supplies	1,000	6,353	1,000	1,663	3,050	529	2,000	798	800	2,500	2,252	2,200
01-414-251	Vehicle Maintenance Supplies	300	1,296	1,000	215	1,000	-	500	665	500	500	-	500
01-414-261	Minor Equipment	500	2,840	1,000	768	1,000	4,418	1,000	3,529	1,000	2,500	2,466	1,000
01-414-310	Professional Services	245,000	236,439	235,000	429,831	250,000	273,930	265,000	300,921	265,000	295,000	226,834	277,800
01-414-314	Legal Services	42,000	29,053	37,000	37,147	-	2,056	2,000	1,049	2,000	3,000	2,170	2,500
01-414-321	Telephone	7,400	4,810	4,500	5,353	3,900	4,820	4,500	3,793	4,000	4,400	3,167	4,000
01-414-322	Wireless Service - (Extract from Telephone; new	-	-	-	-	-	-	-	-	-	-	-	-
01-414-341	Advertising	1,200	2,120	1,200	2,028	-	293	300	-	300	300	-	300
01-414-342	Printing	1,000	719	600	497	600	-	400	281	400	400	139	400
01-414-375	Vehicle Maintenance	1,000	208	1,000	734	500	145	500	27	800	500	241	500
01-414-384	Equipment Rental & Lease	8,000	8,215	8,000	7,734	8,000	10,304	7,000	11,062	11,000	8,000	5,723	8,500
01-414-420	Dues & Subscriptions	500	997	500	827	500	594	400	43	400	400	-	400
01-414-450	Contracted Services	5,000	3,833	5,800	5,103	5,700	4,398	-	3,558	5,000	4,000	2,460	4,500
01-414-460	Seminars, Conferences & Meetings	2,500	2,429	2,500	1,026	1,500	-	700	463	700	700	386	700
01-414-491	General Expenses	1,000	1,433	500	143	-	179	-	900	500	3,500	3,076	800
01-414-900	Capital Assessment	15,000	-	15,000	-	10,000	7,500	10,000	10,000	10,000	10,000	7,500	10,500
01-414	Total Codes & Inspection	\$ 768,571	\$ 745,364	\$ 781,834	\$ 943,188	\$ 612,043	\$ 569,904	\$ 531,366	\$ 586,421	\$ 669,418	\$ 646,900	\$ 503,860	\$ 683,600
01-415	Planning & Zoning												
01-415-110	Salary & Wages - FT	-	-	-	4,249	169,296	200,598	174,674	207,865	199,807	212,400	203,948	224,800
01-415-112	Salary & Wages - Fulltime	-	-	-	-	-	-	-	-	-	-	-	-

**Warrington Township
General (01) Fund
2023 Proposed Budget**

Account	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
01-415-115	Salary & Wages - PT	-	-	-	-	-	-	43,005	7,784	25,181	19,400	15,442	46,100
01-415-185	Vacation Buy Back	-	-	-	-	-	-	-	-	-	-	-	-
01-415-187	Healthcare buyback	-	-	-	-	-	-	-	-	-	-	-	-
01-415-196	Group Benefits	-	-	-	(129)	59,050	69,241	60,829	59,925	62,275	75,000	58,342	76,600
01-415-197	Pension 401 ER Match	-	-	-	-	-	-	-	4,879	-	5,300	4,280	4,200
01-415-198	457 ER Match	-	-	-	-	-	-	-	3,454	3,955	3,700	2,970	4,200
01-415-210	Office Supplies	-	-	-	-	200	19	100	576	500	200	128	300
01-415-215	Postage	-	-	-	90	-	57	200	193	100	100	-	100
01-415-231	Motor Fuel	-	-	-	-	-	-	500	-	-	800	376	600
01-415-241	General Operating Supplies	-	-	-	-	500	1,411	500	655	500	400	317	500
01-415-261	Minor Equipment	-	-	-	-	-	725	-	3,363	2,500	2,500	1,197	2,500
01-415-310	Professional Services	-	-	-	-	-	34,012	2,500	21,379	32,000	26,000	23,160	58,000
01-415-314	Legal Services	-	-	-	-	25,000	26,523	25,000	36,640	25,000	36,000	32,025	30,000
01-415-321	Telephone	-	-	-	298	600	2,147	2,200	2,112	2,200	1,000	376	2,000
01-415-322	Wireless Service - (Extract from Telephone; new	-	-	-	-	-	-	-	-	-	-	-	-
01-415-341	Advertising	-	-	-	-	-	3,341	1,200	281	1,000	800	405	1,000
01-415-374	Maint & Repair - Mach & Equip	-	-	-	-	1,000	742	-	-	500	-	-	-
01-415-375	Vehicle Maintenance	-	-	-	-	-	-	500	-	-	100	99	800
01-415-460	Seminars, Conferences & Meetings	-	-	-	-	500	285	500	112	800	100	45	1,500
01-415-900	Capital Assessment	-	-	-	-	5,000	3,750	10,000	10,000	10,000	10,000	7,500	10,300
01-415	Total Planning & Zoning	\$ -	\$ -	\$ -	\$ 4,508	\$ 261,146	\$ 342,851	\$ 321,708	\$ 359,217	\$ 366,318	\$ 393,800	\$ 350,611	\$ 463,500
01-427	Solid Waste Collection												
01-427-310	Professional Services (Hough Associate)	12,500	11,270	12,000	11,270	12,000	11,270	11,270	11,270	11,270	11,300	11,270	11,300
01-427-450	Contracted Services	120,500	124,341	120,500	128,826	155,000	139,009	145,600	138,843	149,000	140,000	73,852	175,000
01-427	Total Solid Waste Collection	\$ 133,000	\$ 135,611	\$ 132,500	\$ 140,096	\$ 167,000	\$ 150,279	\$ 156,870	\$ 150,113	\$ 160,270	\$ 151,300	\$ 85,122	\$ 186,300
01-428	Environmental Advisory Council												
01-428-112	Salary & Wages - Staff	7,210	7,119	9,791	10,149	10,084	1,842	2,901	693	2,974	400	204	3,100
01-428-115	Salary & Wages - Part time	-	-	-	-	-	-	-	-	-	-	-	-
01-428-196	Group Benefits	552	533	945	331	771	196	235	60	241	30	16	200
01-428-491	Activities	10,000	7,629	7,000	17,639	10,000	20,185	10,000	4,829	10,000	13,500	5,764	20,000
01-428	Total Environmental Advisory Council	\$ 17,762	\$ 15,281	\$ 17,736	\$ 28,118	\$ 20,855	\$ 22,222	\$ 13,136	\$ 5,582	\$ 13,215	\$ 13,930	\$ 5,984	\$ 23,300
01-430	Public Works												
01-430-110	Salary & Wages - FT	453,400	571,497	509,898	606,887	488,537	592,753	502,233	581,101	542,636	651,200	554,459	612,200
01-430-112	Salary & Wages - Staff	-	-	-	-	(73,000)	-	-	-	-	-	-	-
01-430-115	Salary & Wages - Temp/PT	127,609	108,199	102,609	93,104	100,000	63,441	100,000	58,519	126,471	63,300	44,557	152,000
01-430-180	Overtime	34,608	24,945	33,000	26,964	33,000	18,120	33,825	28,011	34,671	35,900	23,838	35,700
01-430-185	Vacation Buy Back	-	-	-	-	-	-	-	-	-	-	-	-
01-430-187	Healthcare Buyback	-	-	-	-	-	7,500	-	3,750	-	10,625	10,625	-
01-430-196	Group Benefits	264,377	411,350	308,981	328,436	296,625	423,110	348,475	395,055	359,665	400,000	297,854	360,800
01-430-197	Pension 401 ER Match	-	-	-	-	-	-	-	14,208	11,649	16,800	15,157	12,300
01-430-198	457 ER Match	-	-	-	-	-	-	-	7,996	8,451	9,500	7,964	9,200
01-430-210	Office Supplies	3,500	1,609	1,500	2,537	1,600	1,345	1,600	1,352	1,500	1,400	970	1,500
01-430-215	Postage	500	130	100	29	100	-	100	-	100	-	-	100
01-430-231	Motor Fuels	30,000	38,058	50,000	37,969	50,000	23,679	50,000	31,623	50,000	45,000	94,394	50,000
01-430-238	Uniforms	5,000	5,926	5,000	2,811	6,000	5,978	6,000	3,322	6,000	4,200	2,560	8,000
01-430-241	General Operating Supplies	20,000	21,691	20,000	16,510	25,000	9,614	25,000	21,396	17,000	17,000	13,289	17,000
01-430-245	Highway Supplies	20,000	15,191	16,000	16,684	-	1,247	-	(5)	-	-	-	-
01-430-246	Bulk Salt	5,000	2,100	1,500	900	1,500	1,000	1,500	1,500	1,000	-	-	800
01-430-251	Vehicle Maintenance Supplies	9,000	6,844	9,000	7,505	9,000	6,135	9,000	4,915	7,000	7,000	6,274	8,000

**Warrington Township
General (01) Fund
2023 Proposed Budget**

Account	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
01-430-253	Repair & Maint Supplies Bldgs	2,500	3,744	5,000	10,315	6,000	6,457	6,000	6,406	5,000	5,000	2,989	7,000
01-430-254	Heavy Equip Maintenance	14,000	17,329	11,000	11,675	12,000	17,140	15,000	20,286	12,000	15,000	11,511	12,400
01-430-261	Minor Equipment	12,000	9,892	12,000	13,417	12,000	4,774	12,000	20,260	17,000	17,000	6,376	17,500
01-430-267	Minor Computer Hardware & Software	-	-	-	748	-	2,430	-	-	-	-	-	-
01-430-310	Professional Services	1,000	182	1,000	731	1,000	9,366	1,000	18,257	15,000	15,000	12,531	19,600
01-430-315	Drug Testing	200	-	-	117	-	164	-	-	-	-	-	-
01-430-319	Other Services and Fees	200	72	200	127	2,000	-	2,000	33	-	-	-	-
01-430-321	Telephone	6,000	12,038	6,000	10,737	7,100	13,349	7,100	11,543	9,000	9,000	6,115	9,300
01-430-322	Wireless Service - (Extract from Telephone; new	-	-	-	-	-	-	-	-	-	-	-	-
01-430-341	Advertising	500	-	500	-	500	422	500	152	500	500	-	500
01-430-342	Printing	300	260	400	260	500	521	600	621	500	500	384	500
01-430-360	Utilities	100,000	119,342	130,000	134,227	130,000	115,002	130,000	124,813	120,000	135,400	110,959	135,000
01-430-371	Repairs & Maintenance	2,500	1,722	2,000	1,333	3,000	157	3,000	3,388	3,500	3,500	742	3,600
01-430-374	Plow Equipment Maintenance & Repair	8,000	7,239	7,000	5,941	3,000	207	3,000	5,005	3,000	3,000	2,274	3,100
01-430-375	Vehicle Maintenance	15,000	8,639	10,000	8,825	9,000	6,198	9,000	3,318	7,000	10,000	7,341	7,200
01-430-384	Equipment Rentals	5,800	1,546	4,000	4,111	5,000	3,801	5,000	4,859	5,000	5,000	2,439	5,200
01-430-420	Dues & Subscriptions	300	100	300	-	300	95	300	55	300	300	-	300
01-430-450	Contracted Services	110,000	86,670	100,000	79,878	100,000	74,362	100,000	60,148	50,000	100,000	85,621	75,000
01-430-454	State Fees	100	325	500	1,083	500	418	500	515	500	500	269	500
01-430-460	Seminars, Conferences & Meetings	3,000	1,624	3,000	1,617	3,000	1,223	3,000	454	2,000	2,000	528	2,100
01-430-491	General Expenses	800	(1,512)	800	624	800	-	800	-	500	500	-	500
01-430-740	Capital Purchase	20,000	239,645	-	-	-	-	8,100	7,600	-	-	-	-
01-430-900	Capital Assessment	133,000	-	133,000	-	133,000	99,750	133,000	133,000	133,000	133,000	99,750	135,000
01-430	Total Public Works	\$ 1,408,194	\$ 1,716,398	\$ 1,484,288	\$ 1,426,100	\$ 1,367,062	\$ 1,509,758	\$ 1,517,633	\$ 1,573,456	\$ 1,549,943	\$ 1,717,125	\$ 1,421,771	\$ 1,701,900
01-452	Program Activities												
01-452-901	Recreation - Discount Tickets	7,500	1,237	4,000	3,907	7,500	4,432	5,000	-	3,000	-	-	-
01-452-902	Recreation - Earth Day	1,400	2,523	2,000	-	2,000	-	1,000	-	1,000	-	-	1,000
01-452-903	Recreation - Easter Egg Hunt	900	708	900	250	900	605	300	-	350	800	770	900
01-452-904	Recreation - Equestrian	2,000	16,036	9,000	1,600	9,000	342	2,000	457	2,000	100	86	-
01-452-906	Recreation - VAC Events	3,000	2,145	3,000	4,657	3,000	571	3,000	2,144	3,000	3,000	2,639	3,500
01-452-907	Recreation - Program Activities	9,000	10,377	9,000	9,146	9,400	6,387	12,000	7,346	11,000	11,000	9,155	10,000
01-452-909	Recreation - Santa Breakfast/L	1,600	1,229	1,600	1,183	1,600	-	1,400	-	1,400	1,400	-	1,400
01-452-910	Recreation - Bike & Hike	1,000	93	1,000	850	1,000	-	1,000	-	1,000	1,000	561	1,000
01-452-913	Recreation - Volunteer Appreciation	1,500	1,726	1,500	1,883	1,500	-	1,800	1,835	1,700	1,800	-	2,500
01-452-914	Recreation - Warrington Day	30,000	35,855	27,400	41,636	30,000	-	35,000	28,712	30,000	35,000	33,020	29,000
01-452-915	Discount Movie Tickets	8,000	9,690	8,000	5,420	8,000	2,710	5,420	-	3,000	-	-	2,000
01-452	Total Program Activities	\$ 65,900	\$ 81,619	\$ 67,400	\$ 70,531	\$ 73,900	\$ 15,046	\$ 67,920	\$ 40,494	\$ 57,450	\$ 54,100	\$ 46,230	\$ 51,300
01-453	Park & Rec - Active												
01-453-110	Salary & Wages - Salaried	87,650	42,100	107,154	92,924	166,496	109,371	198,299	117,209	212,864	131,500	105,856	226,200
01-453-112	Salary & Wages - Fulltime	-	-	-	-	-	-	-	-	-	-	-	-
01-453-115	Salary & Wages - Part time	25,920	11,004	17,510	15,232	18,300	5,259	17,390	8,805	23,670	10,500	10,654	13,300
01-453-118	Salary & Wages - PW FT SC	-	-	-	-	-	-	-	-	-	-	-	-
01-453-119	Salary & Wages - PW PT SC	-	-	-	-	-	-	-	-	-	-	-	-
01-453-180	Overtime	500	165	500	801	500	-	500	65	500	1,100	542	-
01-453-196	Group Benefits	52,547	4,551	53,195	44,461	96,240	50,594	115,141	47,503	116,746	56,300	42,479	115,600
01-453-197	Pension 401 ER Match	-	-	-	-	-	-	-	4,933	6,887	4,700	3,969	7,200
01-453-198	457 ER Match	-	-	-	-	-	-	-	2,185	3,736	2,500	1,995	4,000
01-453-210	Office Supplies	500	731	500	101	500	-	500	4	-	-	-	-
01-453-215	Postage	25	8	25	10	25	-	25	3	20	20	8	-
01-453-231	Motor Fuels	4,200	(1,579)	2,500	491	2,500	225	2,500	341	2,000	1,000	108	700

**Warrington Township
General (01) Fund
2023 Proposed Budget**

Account	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
01-453-238	Uniforms	600	250	750	420	750	95	750	-	-	-	-	-
01-453-241	General Operating Supplies	7,000	9,012	8,000	9,911	8,000	2,823	8,000	18,499	14,000	14,000	3,056	14,700
01-453-251	Vehicle Maintenance Supplies	3,000	268	1,500	1,488	1,500	-	1,500	327	1,000	1,000	-	1,000
01-453-253	Repair & Maintenance Buildings	2,200	1,851	2,200	2,898	4,000	2,797	4,000	2,312	2,500	2,500	957	2,600
01-453-254	Heavy Equip Maintenance Supplies	2,000	516	15,000	8,389	2,000	-	2,000	937	2,000	2,000	157	2,100
01-453-261	Minor Equipment	1,500	1,358	1,000	1,084	3,000	710	3,000	-	1,800	1,800	-	1,800
01-453-315	Drug Testing	60	106	60	-	60	-	60	-	-	-	-	-
01-453-319	Other Services & Fees	300	-	300	-	300	270	300	-	-	-	-	-
01-453-321	Telephone	600	459	600	2,158	600	3,011	600	2,656	3,000	3,000	1,768	3,100
01-453-322	Wireless Service - (Extract from Telephone; new	-	-	-	-	-	-	-	-	-	-	-	-
01-453-341	Advertising	250	-	250	293	250	-	250	-	-	-	-	-
01-453-342	Printing	100	13	100	39	100	-	100	-	100	100	-	100
01-453-360	Utilities	18,000	30,893	30,000	24,676	30,000	27,674	30,000	33,991	29,000	39,800	28,669	29,900
01-453-371	Repairs & Maintenance	2,500	2,591	2,500	1,611	2,500	32	2,500	5,074	7,000	7,000	3,238	7,200
01-453-375	Vehicle Maintenance	1,000	11	1,000	104	1,000	220	1,000	5	1,000	1,000	-	1,000
01-453-384	Equipment Rentals, Leases	3,000	57	2,500	603	2,500	311	2,500	331	1,200	1,200	-	1,200
01-453-420	Dues & Subscriptions	100	63	100	50	100	280	100	265	300	300	-	300
01-453-450	Contracted Services	70,000	81,449	42,000	55,690	42,000	54,534	42,000	72,178	55,000	63,800	51,334	56,700
01-453-460	Seminars, Conference, & Meetings	500	585	1,200	1,393	1,200	1,350	1,200	195	1,200	1,200	200	1,200
01-453-491	General Expenses	700	-	700	-	700	26	700	198	700	700	-	700
01-453-900	Capital Assessment	19,000	-	19,000	-	19,000	14,250	19,000	19,000	19,000	19,000	14,250	19,000
01-453	Total Park & Rec - Active	\$ 303,752	\$ 186,462	\$ 310,144	\$ 264,828	\$ 404,121	\$ 273,834	\$ 453,915	\$ 337,016	\$ 505,223	\$ 366,020	\$ 269,239	\$ 509,600
01-454	Park & Rec - Passive												
01-454-110	Salary & Wages - Salaried	131,544	111,909	123,345	61,161	96,364	82,465	126,053	83,521	136,463	65,000	68,906	146,700
01-454-112	Salary & Wages - Fulltime	-	-	-	-	-	-	-	-	-	-	-	-
01-454-115	Salary & Wages - Part time	45,860	36,503	46,350	33,046	30,000	28,540	17,390	44,855	49,471	49,500	49,700	46,000
01-454-118	Salary & Wages - PW FT SC	-	-	-	-	-	-	-	-	-	-	-	-
01-454-119	Salary & Wages - PW PT SC	-	-	-	-	-	-	-	-	-	-	-	-
01-454-180	Overtime	7,000	2,848	3,500	1,935	3,500	-	3,500	-	3,500	300	239	-
01-454-196	Group Benefits	78,230	13,349	64,977	43,792	60,601	21,316	78,559	21,760	86,903	28,600	23,342	84,100
01-454-197	Pension 401 ER Match	-	-	-	-	-	-	-	1,701	3,508	1,800	1,804	3,700
01-454-198	457 ER Match	-	-	-	-	-	-	-	1,339	2,208	1,000	985	2,400
01-454-210	Office Supplies	400	46	400	-	400	-	400	-	-	-	-	-
01-454-231	Motor Fuels	4,200	(75)	4,200	491	4,200	225	4,200	341	2,000	1,000	108	700
01-454-238	Uniforms	1,000	482	1,000	80	1,000	-	1,000	-	-	-	-	-
01-454-241	General Operating Supplies	17,000	6,839	10,000	9,156	10,000	8,472	10,000	16,891	15,000	13,000	12,067	19,800
01-454-246	Bulk Salt	5,000	-	1,500	1,500	1,500	-	1,500	1,100	-	-	-	-
01-454-251	Vehicle Maintenance Supplies	2,000	592	1,000	100	1,000	100	1,000	509	600	600	-	600
01-454-253	Repair & Maintenance Buildings	1,000	379	1,000	960	1,000	614	1,000	552	750	800	53	800
01-454-254	Repair & Maintenance Machines & Equip.	2,000	-	1,500	119	1,500	823	1,500	2,434	1,500	2,000	1,707	1,500
01-454-261	Minor Equipment	1,000	1,044	1,000	1,264	1,000	127	4,000	3,895	500	-	-	8,000
01-454-310	Professional Services	2,500	-	2,900	10	2,900	-	2,900	-	-	600	559	600
01-454-321	Telephone	2,400	459	1,000	787	1,000	1,023	1,000	947	1,000	1,000	604	1,000
01-454-322	Wireless Service - (Extract from Telephone; new	-	-	-	-	-	-	-	-	-	-	-	-
01-454-341	Advertising	250	-	250	-	250	-	250	-	200	200	-	200
01-454-342	Printing	-	13	50	118	50	-	50	-	-	-	-	-
01-454-360	Utilities	3,200	2,364	2,700	2,851	2,700	3,932	2,700	4,890	4,800	7,800	4,317	4,900
01-454-371	Land and Land Improvements	12,000	10,794	5,000	1,366	5,000	3,135	5,000	5,105	5,000	9,000	8,602	5,000
	Trail Maintenance	-	-	-	-	-	-	-	-	-	-	-	-
01-454-375	Vehicle Maintenance	2,500	6	1,000	68	1,000	11	1,000	-	1,000	1,000	-	1,000
01-454-376	Veteran's Monument	-	(350)	500	-	500	(220)	500	985	500	500	(129)	500

**Warrington Township
General (01) Fund
2023 Proposed Budget**

Account	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
01-454-384	Equipment Rental & Lease	750	120	750	698	750	-	750	2,072	750	800	250	800
01-454-420	Dues & Subscriptions	100	13	100	75	100	250	100	265	300	300	30	500
01-454-450	Contracted Services	40,000	96,240	95,000	121,656	95,000	157,542	95,000	137,221	100,000	125,000	110,023	103,000
01-454-460	Seminars, Conference, & Meetings	6,300	888	6,500	1,937	2,500	3,062	2,500	1,674	2,500	2,000	1,325	2,500
01-454-491	General Expenses	100	-	100	-	100	-	100	-	100	100	-	100
01-454-900	Capital Assessment	38,000	-	35,000	-	35,000	26,250	35,000	35,000	35,000	35,000	26,250	3,600
01-454	Total Park & Rec - Passive	\$ 404,334	\$ 284,462	\$ 410,622	\$ 283,171	\$ 358,915	\$ 337,667	\$ 396,952	\$ 367,057	\$ 453,553	\$ 346,900	\$ 310,740	\$ 438,000
01-455	Swim Club Operations												
01-455-110	Salary & Wages - Supervisory	80,000	63,162	18,000	18,443	18,000	29,731	20,021	30,073	31,932	34,700	29,815	35,500
01-455-112	Salary & Wages - Staff	-	-	57,000	75,061	43,000	65,634	55,000	67,883	76,445	77,000	80,095	118,700
01-455-114	Salary & Wages - Seasonal Swim club	-	-	-	-	-	-	-	-	-	-	-	-
01-455-115	Salaries - PW employees	-	-	-	37,071	45,000	32,257	30,750	29,161	29,519	22,000	24,147	32,500
01-455-118	Salary & Wages - PW FT SC	-	-	-	-	-	-	-	-	-	-	-	-
01-455-119	Salary & Wages - PW PT SC	-	-	-	-	-	-	-	-	-	-	-	-
01-455-180	Overtime	-	-	-	-	-	138	-	-	-	200	106	-
01-455-196	Group Benefits	6,120	6,029	5,738	46,179	46,654	18,390	35,385	16,551	41,758	10,000	9,310	31,100
01-455-197	Pension 401 ER Match	-	-	-	-	-	-	-	671	2,832	700	627	3,000
01-455-198	457 ER Match	-	-	-	-	-	-	-	766	936	900	627	1,400
01-455-210	Office Supplies	-	453	-	48	200	26	200	39	200	-	-	200
01-455-215	Postage	250	-	250	-	250	-	250	-	150	-	-	100
01-455-241	General Operating Supplies	17,000	18,911	11,000	19,366	13,000	23,886	18,000	22,177	18,000	18,000	15,069	18,500
01-455-261	Minor Equipment	4,500	4,013	4,500	4,363	4,500	5,360	4,500	1,192	4,500	4,500	2,218	4,000
01-455-310	Professional Services	500	296	500	413	450	739	700	-	-	-	-	400
01-455-341	Advertising	1,500	-	1,000	603	1,000	328	1,000	90	1,000	200	139	-
01-455-342	Printing	-	-	-	-	-	-	300	-	300	300	274	1,000
01-455-360	Utilities	8,000	10,100	9,500	11,723	9,500	12,267	11,700	16,324	12,000	20,000	18,468	18,000
01-455-374	Maintenance And Repairs	5,000	4,279	5,000	214	3,000	967	3,000	848	2,000	1,000	768	2,000
01-455-450	Contracted Services	11,000	28,656	19,000	27,519	21,000	22,880	27,000	19,704	20,000	34,000	33,541	32,000
01-455-454	State Fees	300	295	300	310	300	315	350	365	350	300	280	400
01-455-460	Seminars, Conferences & Meeting	100	-	300	1,350	1,400	1,682	800	549	500	-	-	500
01-455-740	Capital Purchases	20,000	17,895	12,000	8,427	10,000	5,214	10,000	-	-	-	-	-
01-455-957	Program Activities	1,500	2,640	1,500	1,323	1,500	915	3,100	2,225	2,500	1,500	1,119	2,500
01-455	Total Swim Club Operations	\$ 155,770	\$ 156,727	\$ 145,588	\$ 252,413	\$ 218,754	\$ 220,730	\$ 222,056	\$ 208,619	\$ 244,922	\$ 225,300	\$ 216,604	\$ 301,800
01-471-100	Debt Service												
01-471-100	LED Street Lights - Univest principal	63,681	63,681	63,681	63,681	63,681	63,681	63,681	63,681	41,626	41,600	20,775	42,000
01-472-100	LED Street Lights - Univest interest	-	-	-	-	-	-	-	-	22,055	22,100	21,680	22,100
	Total Debt Service	\$ 63,681	\$ 63,681	\$ 63,681	\$ 63,681	\$ 63,681	\$ 63,681	\$ 63,681	\$ 63,681	\$ 63,681	\$ 63,700	\$ 42,454	\$ 64,100
01-486	Insurances												
01-486-100	Property & Casualty Insurance	165,000	192,352	170,000	178,066	202,000	230,705	220,000	220,517	238,800	233,900	180,408	288,500
01-486	Total Insurances	\$ 165,000	\$ 192,352	\$ 170,000	\$ 178,066	\$ 202,000	\$ 230,705	\$ 220,000	\$ 220,517	\$ 238,800	\$ 233,900	\$ 180,408	\$ 288,500
01-487	Pension												
01-487-197	Police Pension MMO	806,000	857,605	1,060,320	1,060,318	1,092,130	1,075,537	1,172,475	1,172,475	1,254,503	1,254,503	1,254,503	1,136,800
01-487-198	Non-Uniform Pension	51,710	36,069	116,000	116,000	161,710	132,893	193,987	193,987	162,705	162,705	162,705	121,700
01-487-199	Non Uniform Pension-Defined Contribution	15,150	-	26,800	-	27,604	-	-	-	-	-	-	-
01-487	Total Pension	\$ 872,860	\$ 893,674	\$ 1,203,120	\$ 1,176,318	\$ 1,281,444	\$ 1,208,430	\$ 1,366,462	\$ 1,366,462	\$ 1,417,208	\$ 1,417,208	\$ 1,417,208	\$ 1,258,500
01-491	Refunds of Prior Year Revenues												
01-491-000	Refund of Prior Year Revenues	2,000	806	1,000	-	2,000	34,339	1,000	109,960	1,000	25,000	20,220	1,000

**Warrington Township
General (01) Fund
2023 Proposed Budget**

Account	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
01-491	Total Refunds of Prior Year Revenues	\$ 2,000	\$ 806	\$ 1,000	\$ -	\$ 2,000	\$ 34,339	\$ 1,000	\$ 109,960	\$ 1,000	\$ 25,000	\$ 20,220	\$ 1,000
01-492	Interfund Transfers												
01-492-003	Transfer to Fire Fund	-	-	-	-	-	-	-	852,719	-	-	1	-
01-492-015	Transfer to 2019 Bond Fund	-	-	1,500,000	-	-	-	19,945	19,945	-	-	-	-
01-492-019	Transfer to Cap Improvement Fund	300,000	300,000	223,500	237,175	185,000	143,778	180,000	319,144	165,000	170,000	-	130,000
01-492-021	Transfer to Debt Service Fund	-	-	-	-	-	-	250,000	-	-	200,000	1	-
01-492-038	Transfer to Internal Service Fund	-	412,500	-	398,000	-	298,500	-	-	70,000	-	-	-
01-492	Total Interfund Transfers	\$ 300,000	\$ 712,500	\$ 1,723,500	\$ 635,175	\$ 185,000	\$ 442,278	\$ 449,945	\$ 1,191,808	\$ 235,000	\$ 370,000	\$ 2	\$ 130,000
	TOTAL REVENUES	\$ 13,115,458	\$ 13,660,478	\$ 13,727,619	\$ 15,372,789	\$ 14,189,027	\$ 14,814,290	\$ 16,013,608	\$ 17,499,137	\$ 16,289,107	\$ 16,982,095	\$ 12,875,653	\$ 17,571,300
	TOTAL EXPENSES	\$ 12,986,156	\$ 13,457,580	\$ 15,190,447	\$ 14,014,504	\$ 14,239,584	\$ 14,754,763	\$ 15,483,157	\$ 16,341,920	\$ 16,289,048	\$ 16,972,483	\$ 13,104,696	\$ 17,571,200
	Excess Revenue / (Expenses)	129,302	202,898	(1,462,828)	1,358,285	(50,557)	59,527	530,451	1,157,218	59	9,612	(229,043)	100
	Beginning Fund Balance	\$ 4,023,026	\$ 4,431,557	\$ 4,669,802	\$ 4,553,748	\$ 6,007,812	\$ 5,780,896	\$ 5,942,907	\$ 5,832,302	\$ 6,989,520	\$ 6,540,864	\$ 6,540,864	\$ 6,550,476
	Ending Fund Balance	\$ 4,152,328	\$ 4,634,455	\$ 3,206,974	\$ 5,912,033	\$ 5,957,255	\$ 5,840,423	\$ 6,473,358	\$ 6,989,520	\$ 6,989,579	\$ 6,550,476	\$ 6,311,821	\$ 6,550,576

**Warrington Township
Utility Proceeds (02) Fund
2022 Proposed Budget**

Account	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
REVENUES													
<u>Interest Income</u>													
02-341-100	Interest Earnings	-	-	-	-	420,000	35,436	150,000	11,103	150,000	13,400	8,901	10,000
02-341-104	Interest Earnings-installments	-	-	-	-	-	7,210	-	6,287	-	1,300	866	1,000
	Total Interest Income	\$ -	\$ -	\$ -	\$ (0)	\$ 500,000	\$ 42,645	\$ 150,000	\$ 17,390	\$ 150,000	\$ 14,700	\$ 9,766	\$ 11,000
<u>State Capital & Operating Grants</u>													
02-354-071	State Multi-Model Grant - Access Rd.	-	-	-	-	-	-	245,000	-	245,000	-	-	245,000
02-354-072	RACP Grant - Community Rm at Lions Pride Pa	-	-	-	-	-	-	550,000	-	500,000	-	-	500,000
02-354-140	Electric Vehicle Charging Station - DEP	-	-	-	-	-	-	-	-	21,000	-	-	-
02-354-150	Grant # Bristol Rd. & Easton Rd. Intersection	-	-	-	-	-	-	-	-	-	-	-	-
02-354-151	Grant # Rt. 202 to Bradford Dam Walking	-	-	-	-	-	-	-	-	-	-	-	-
	Total State Capital and Operating Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 795,000	\$ -	\$ 766,000	\$ -	\$ -	\$ 745,000
	TOTAL REVENUES	\$ -	\$ -	\$ -	\$ 12,444,220	\$ 500,000	\$ 42,645	\$ 945,000	\$ 17,390	\$ 916,000	\$ 14,700	\$ 9,766	\$ 756,000

**Warrington Township
Utility Proceeds (02) Fund
2022 Proposed Budget**

Account	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
	EXPENSES												
02-401-196	Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (16,406)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02-404-310	Legal Services - General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,193	\$ -	\$ 924	\$ -	\$ -	\$ -	\$ -
	<u>Residual W/S Operation Charges (02-406)</u>												
02-406-215	Postage	-	-	-	-	-	4,276	-	-	-	-	-	-
02-406-267	Computer Supplies/Software	-	-	-	-	-	127	-	-	-	-	-	-
02-406-310	Professional Services	-	-	-	-	-	23,300	-	-	-	-	-	-
02-406-319	Other Fees & Services	-	-	-	12	-	6,007	-	350	-	100	68	-
02-406-342	Printing	-	-	-	-	-	217	-	-	-	-	-	-
02-406-384	Equipment Rental & Lease	-	-	-	-	-	967	-	-	-	-	-	-
02-406-450	Contracted Services	-	-	-	-	-	5,598	-	-	-	-	-	-
02-406-452	GIS Maint / Munilogic	-	-	-	-	-	94	-	-	-	-	-	-
02-406	Total Residual W/S Operation Charges (02-406)	\$ -	\$ -	\$ -	\$ 12	\$ -	\$ 40,586	\$ -	\$ 350	\$ -	\$ 100	\$ 68	\$ -
02-408-313	Air Nat'l Guard Engineer Serv	-	-	-	-	-	11,148	-	-	-	-	-	-
	<u>Facility Capital Projects (02-409)</u>												
02-409-303	MS4 System Map	-	-	-	-	-	-	25,000	293	25,000	25,000	730	25,000
02-409-321	Telephone -- Administration	-	-	-	-	-	1,668	-	-	-	-	-	-
02-409-324	Wireless Telephone	-	-	-	-	-	(2,703)	-	-	-	-	-	-
02-409-610	Twp. Bldg. Renovations - Façade and Windows	-	-	-	-	-	-	-	-	350,000	30,000	28,542	-
02-409-620	Township Building - HVAC Replacement	-	-	-	-	-	-	-	7,200	-	-	-	-
02-409-622	Station 78 - Masonry Repair	-	-	-	-	-	-	-	-	18,000	12,500	12,500	-
02-409-623	Equestrian Center Roof Replacement	-	-	-	-	-	-	-	-	200,000	130,000	129,732	-
02-409-624	Repave 2210 Shetland Dr. Parking Lot (new 2021)	-	-	-	-	-	-	-	-	-	-	-	-
02-409-670	Electric Charging Stations (Admin., Police, Lion...	-	-	-	-	-	-	-	-	45,000	-	-	-
	Total Residual W/S Operation Charges (02-409)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,035)	\$ 25,000	\$ 7,493	\$ 638,000	\$ 197,500	\$ 171,504	\$ 25,000
02-429	Total Residual W/S Operation Charges (02-429)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,043	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>Stormwater Projects 02-436</u>												
02-436-600	Phila Av Drainage	-	-	-	-	-	-	-	2,053	-	-	-	-
02-436-601	Storm Drainage Rehab - Warrington Village/Fre...	-	-	-	-	175,000	12,610	-	4,053	-	-	-	-
02-436-602	TMDL PRP Projects	-	-	-	-	63,000	-	-	-	-	-	-	-
02-436-603	Folly Rd. Culvert Replacement	-	-	-	-	550,000	324,355	-	78,325	-	-	-	-
02-436-604	Palomino - Stream Channel Stabilization	-	-	-	-	350,000	-	330,000	3,153	-	-	-	-
02-436-605	Palomino Farms Retention Basin - Outfall Chan...	-	-	-	-	-	-	-	-	-	-	-	750,000
	Total Stormwater Projects 02-436	\$ -	\$ -	\$ -	\$ -	\$ 1,138,000	\$ 336,965	\$ 330,000	\$ 87,584	\$ -	\$ -	\$ -	\$ 750,000
	<u>Road Paving</u>												
02-439-110	Road Paving - Public Works salaries	-	-	-	-	-	-	-	-	20,000	25,000	23,300	20,000
02-439-611	Township Building Access rd. to Easton Rd	-	-	-	-	-	23,086	325,000	37,326	350,000	25,000	12,300	675,000
02-439-612	Bus Shelter - Easton Rd./Freedoms Way	-	-	-	-	-	-	-	-	25,000	5,000	4,600	20,000
02-439-722	Road Paving Program	-	-	-	-	-	-	1,200,000	862,965	1,180,000	1,180,000	722,800	1,180,000
02-439-723	Bristol Rd. & Easton Rd. Intersection Improvem...	-	-	-	-	-	-	-	-	-	30,000	3,900	375,000
	Total Road Paving	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,086	\$ 1,525,000	\$ 900,291	\$ 1,575,000	\$ 1,265,000	\$ 766,900	\$ 2,270,000

**Warrington Township
Utility Proceeds (02) Fund
2022 Proposed Budget**

Account	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
	<u>Water Expenditure</u>												
02-448-364	PennDOT- W/S work done on County Line Rd	-	-	-	-	-	-	-	-	184,900	-	-	184,900
02-448-725	ANG Water Main/Connections	-	-	-	-	-	217	-	-	-	-	-	-
02-448-728	Booster Station Upgrades	-	-	-	-	-	176	-	-	-	-	-	-
	<u>Total Water Expenditure</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 393	\$ -	\$ -	\$ 184,900	\$ -	\$ -	\$ 184,900
02-449	<u>Total Water - Air Nat'l Expenditure</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 98,059	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>Park & Rec - Passive Projects</u>												
02-454-372	Up Nike/Lions Pride - Parkiing	-	-	-	-	-	-	-	176	130,000	210,000	8,300	-
02-454-611	Lions Pride-Phase IV-Comm Room	-	-	-	-	-	-	1,100,000	-	1,100,000	60,000	56,800	1,440,000
02-454-612	Lions Pride Park - Well abandonment (new 2023	-	-	-	-	-	-	-	-	-	-	-	-
02-454-614	Barness Community Pool -New Main Pool and a	-	-	-	-	-	-	-	-	-	-	-	200,000
02-454-615	Bristol Rd. & Easton Rd. Intersection Improvem	-	-	-	-	-	-	-	-	-	30,000	-	235,000
02-454-616	Rt. 202 to Bradford Dam Walking Trail- Segnme	-	-	-	-	-	-	-	-	-	575,000	3,000	196,000
02-454-617	Repave 2210 Shetland Dr. Parking Lot (new 202	-	-	-	-	-	-	-	-	-	-	-	-
02-454-618	Flashing Pedestrian Crossing at Street & Mornin	-	-	-	-	-	-	-	-	-	-	-	-
02-454-619	Walking Trail behind Barclay Elementary (new 2	-	-	-	-	-	-	-	-	-	-	-	-
	<u>Total Park & Rec - Passive Projects</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,100,000	\$ 176	\$ 1,230,000	\$ 875,000	\$ 68,100	\$ 2,071,000
02-489-530	Deferred Comp W Emp Med Reimb	-	-	-	-	-	-	-	15,888	-	-	-	-
	<u>Total Deferred Comp W Emp Med Reimb</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,888	\$ -	\$ -	\$ -	\$ -
	<u>Interfund Transfers</u>												
02-492-001	Transfer to General Fund	-	-	-	-	618,000	618,000	1,200,000	2,000,000	400,000	400,000	-	-
02-492-003	Transfer to Fire (03) Fund - Fire Apparatus Purch	-	-	-	-	-	-	-	-	-	-	-	560,000
02-492-005	Transfer to Tax Stabilization Fund	-	-	-	4,000,000	-	-	-	-	-	-	-	-
02-492-016	Transfer to Open Space Fund	-	-	-	-	150,000	-	-	-	-	-	-	-
02-492-038	Transfer to Internal Services Fund	-	-	-	-	-	-	850,000	850,000	-	-	-	-
	<u>Total Interfund Transfers</u>	\$ -	\$ -	\$ -	\$ 4,000,000	\$ 768,000	\$ 618,000	\$ 2,050,000	\$ 2,850,000	\$ 400,000	\$ 400,000	\$ -	\$ 560,000
	<u>TOTAL REVENUES</u>	\$ -	\$ -	\$ -	\$ 12,444,220	\$ 500,000	\$ 42,645	\$ 945,000	\$ 17,390	\$ 916,000	\$ 14,700	\$ 9,766	\$ 756,000
	<u>TOTAL EXPENSES</u>	\$ -	\$ -	\$ -	\$ 4,000,012	\$ 1,906,000	\$ 1,150,210	\$ 5,030,000	\$ 3,862,704	\$ 4,027,900	\$ 2,737,600	\$ 1,006,572	\$ 5,860,900
	Excess Revenue / (Expenses)	0	0	0	8,444,208	(1,406,000)	(1,107,565)	(4,085,000)	(3,845,314)	(3,111,900)	(2,722,900)	(996,806)	(5,104,900)
	Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 21,433,997	\$ 8,444,208	\$ 10,818,210	\$ 16,437,657	\$ 9,084,534	\$ 12,591,703	\$ 12,591,703	\$ 9,868,803
	Ending Fund Balance	\$ -	\$ -	\$ -	\$ 8,444,208	\$ 20,027,997	\$ 7,336,643	\$ 6,733,210	\$ 12,592,342	\$ 5,972,634	\$ 9,868,803	\$ 11,594,897	\$ 4,763,903

**Warrington Township
Fire (03) Fund
2023 Proposed Budget**

Account Number	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
REVENUES													
<u>Real Property Taxes</u>													
03-301-100	Real Estate Taxes - Fire Fund	434,880	459,547	459,904	461,348	454,949	433,345	441,392	435,401	455,360	449,000	433,592	375,900
03-301-300	Real Estate Taxes - Vehicle Replacement R	-	-	-	-	-	-	-	-	-	-	-	200,000
03-301	<u>Total Real Property Taxes</u>	\$ 434,880	\$ 459,547	\$ 459,904	\$ 461,348	\$ 454,949	\$ 433,345	\$ 441,392	\$ 435,401	\$ 455,360	\$ 449,000	\$ 433,592	\$ 575,900
03-341-100	Interest Earnings	3,900	1,745	2,500	6,149	2,500	-	250	340	250	1,200	1,016	1,200
03-391-100	Proceeds from Asset Sale	-	-	-	-	-	-	-	-	-	140,000	140,000	-
<u>Interfund Transfers</u>													
03-392-001	Transfer From General Fund	-	-	-	-	-	-	-	852,719	-	-	1	-
03-392-002	Transfer From Utility Proceed Fund	-	-	-	-	-	-	-	-	-	-	-	560,000
	<u>Total Interfund Transfers</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 852,719	\$ -	\$ -	\$ 1	\$ 560,000
	<u>TOTAL REVENUES</u>	\$ 438,780	\$ 461,292	\$ 462,404	\$ 467,496	\$ 457,449	\$ 433,345	\$ 441,642	\$ 1,288,460	\$ 455,610	\$ 590,200	\$ 574,609	\$ 1,137,100

**Warrington Township
Fire (03) Fund
2023 Proposed Budget**

Account Number	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
EXPENSES													
Finance													
03-402-311	Audit & Accounting Services	3,300	3,500	3,300	3,300	3,000	3,300	3,300	-	3,300	3,300	-	3,300
	Total Finance	\$ 3,300	\$ 3,500	\$ 3,300	\$ 3,300	\$ 3,000	\$ 3,300	\$ 3,300	\$ -	\$ 3,300	\$ 3,300	\$ -	\$ 3,300
Tax Collection													
03-403-110	Tax Collector	4,349	2,447	4,599	3,931	4,549	4,830	4,414	4,474	5,040	5,000	3,536	5,800
03-403-196	Group Benefits	333	187	352	740	348	422	338	522	386	400	271	400
	Total Tax Collection	\$ 4,682	\$ 2,634	\$ 4,951	\$ 4,671	\$ 4,897	\$ 5,251	\$ 4,752	\$ 4,996	\$ 5,426	\$ 5,400	\$ 3,807	\$ 6,200
Fire (413)													
03-413-354	Worker's Comp	38,761	38,709	38,761	107,509	42,000	31,554	32,000	68,258	33,000	31,000	-	33,000
03-413-510	Incentive Program	67,000	71,684	67,000	72,117	80,000	70,970	75,000	80,770	77,000	85,000	42,323	80,000
03-413-530	Payment for Operations	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	134,508	225,000
03-413-531	Reimbursement for Fire Relief Equipment	25,000	25,000	25,000	25,000	25,000	25,000	25,000	27,959	25,000	25,000	25,000	25,000
03-413-740	Capital Purch.-Mach. & Equip.	100,000	-	-	33,244	-	-	-	-	-	-	-	1,415,000
03-413-741	Allocation to Reserve for Fire Apparatus	-	-	-	-	-	-	-	-	100,000	100,000	-	-
	Total Fire (413)	\$ 430,761	\$ 335,393	\$ 330,761	\$ 437,869	\$ 347,000	\$ 327,524	\$ 332,000	\$ 376,988	\$ 435,000	\$ 441,000	\$ 201,830	\$ 1,778,000
Interfund Transfers													
03-492-001	Transfer to Gen Fund	-	-	100,000	100,000	100,000	-	100,000	-	-	-	-	-
03-492-021	Trasfer to Debt Service	-	-	-	-	-	-	-	-	-	-	-	40,011
	Total Interfund Transfers	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 40,011
TOTAL REVENUES		\$ 438,780	\$ 461,292	\$ 462,404	\$ 467,496	\$ 457,449	\$ 433,345	\$ 441,642	\$ 1,288,460	\$ 455,610	\$ 590,200	\$ 574,609	\$ 1,137,100
TOTAL EXPENSES		\$ 438,743	\$ 341,527	\$ 439,012	\$ 545,841	\$ 454,897	\$ 336,075	\$ 440,052	\$ 381,984	\$ 443,726	\$ 449,700	\$ 205,637	\$ 1,827,511
Excess Revenue / (Expenses)		37	119,765	23,392	(78,344)	2,552	97,270	1,590	906,476	11,884	140,500	368,971	(690,411)
03-279-000	Beginning Fund Balance	\$ -	\$ -	\$ 18,673	\$ 119,765	\$ 130,865	\$ 41,421	\$ 22,850	\$ 138,690	\$ 90,961	\$ 1,045,166	\$ 1,045,166	\$ 1,185,666
	Ending Fund Balance	\$ 37	\$ 119,765	\$ 42,065	\$ 41,421	\$ 133,417	\$ 138,690	\$ 24,440	\$ 1,045,166	\$ 102,845	\$ 1,185,666	\$ 1,414,138	\$ 495,255

**Warrington Township
ARPA (04) Fund
2023 Proposed Budget**

Account Number	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
REVENUES													
<u>Interest Earnings</u>													
04-341-100	Interest Earned	-	-	-	-	-	-	1,000	134	-	2,200	1,842	2,000
	<u>Total Interest Earnings</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 134	\$ -	\$ 2,200	\$ 1,842	\$ 2,000
<u>Federal Grants</u>													
04-352-530	Federal ARPA Grant Revenues	-	-	-	-	-	-	1,285,338	1,285,338	1,285,338	1,296,933	1,296,933	-
	<u>Total Federal Transfers</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,285,338	\$ 1,285,338	\$ 1,285,338	\$ 1,296,933	\$ 1,296,933	\$ -
	TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,286,338	\$ 1,285,472	\$ 1,285,338	\$ 1,299,133	\$ 1,298,775	\$ 2,000
EXPENSES													
<u>Township Facilities</u>													
04-409-102	Township Building - Audio Visual Upgrades	-	-	-	-	-	-	-	-	25,000	37,000	17,120	-
04-409-620	Township Building HVAC Replacement	-	-	-	-	-	-	515,000	-	50,000	350,000	103,173	150,000
04-409-621	Township Building - Touchless restroom fixture:	-	-	-	-	-	-	-	-	25,000	15,500	15,410	-
	<u>Total Township Facilities</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 515,000	\$ -	\$ 100,000	\$ 402,500	\$ 135,703	\$ 150,000
<u>Police</u>													
04-410-100	Police - Livescan	-	-	-	-	-	-	-	-	50,000	46,000	43,528	-
04-410-210	Automated Red Light Camera Operation (ARLE	-	-	-	-	-	-	-	-	-	-	-	112,900
	<u>Total Police</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 46,000	\$ 43,528	\$ 112,900

**Warrington Township
ARPA (04) Fund
2023 Proposed Budget**

Account Number	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
<u>Ambulance</u>													
04-412-100	Match to County Funds for Warrington Commur	-	-	-	-	-	-	-	-	-	-	-	25,300
	<u>Total Ambulance</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,300
<u>Fire</u>													
04-413-100	Station 78 - Design for 2-story addition	-	-	-	-	-	-	-	-	-	-	-	75,000
	<u>Total Fire</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000
<u>Stormwater Projects</u>													
04-436-701	Palomino Basin Emergency Spillway Modificati	-	-	-	-	-	-	-	-	500,000	20,000	3,779	675,000
04-436-703	Storm Sewer Rehab- Warrington Village/Freedo	-	-	-	-	-	-	-	-	250,000	60,000	14,282	330,000
04-436-704	Stormswr rehab - Warr Vill P2	-	-	-	-	-	-	-	-	60,000	-	-	-
04-436-706	TMDL - PRP Projects (Naturalize Basins)	-	-	-	-	-	-	-	-	50,000	50,000	727	10,000
04-436-707	Philadelphia Ave. Drainage Improvements	-	-	-	-	-	-	-	-	100,000	70,000	57,622	-
04-436-708	Fairrways - Design and Construction - Stabilize !	-	-	-	-	-	-	-	-	-	-	-	-
04-436-709	Alou Village - Replace 3 Sewer Collection/conv	-	-	-	-	-	-	-	-	-	-	-	355,000
	<u>Total Stormwater Projects</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 960,000	\$ 200,000	\$ 76,410	\$ 1,370,000
<u>TOTAL REVENUES</u>													
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,286,338	\$ 1,285,472	\$ 1,285,338	\$ 1,299,133	\$ 1,298,775	\$ 2,000
<u>TOTAL EXPENSES</u>													
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 515,000	\$ -	\$ 1,110,000	\$ 648,500	\$ 255,641	\$ 1,733,200
Excess Revenue / (Expenses)													
		0	0	0	0	0	0	771,338	1,285,472	175,338	650,633	1,043,134	(1,731,200)
Beginning Fund Balance													
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 656,338	\$ 1,285,472	\$ 1,285,472	\$ 1,936,105
Ending Fund Balance													
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 771,338	\$ 1,285,472	\$ 831,676	\$ 1,936,105	\$ 2,328,606	\$ 204,905

**Warrington Township
Tax Stabilization (05) Fund
2023 Proposed Budget**

Account Number	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
REVENUES													
<u>Interest Income</u>													
05-341-101	Interest Earnings	-	-	-	18,274	-	21,787	10,000	10,112	8,500	40,000	37,257	35,000
05-341	<u>Total Interest Income</u>	-	-	-	18,274	-	21,787	10,000	10,112	8,500	40,000	37,257	35,000
<u>Transfers</u>													
05-392-002	Transfer from Utilities Proceeds Fund	-	-	-	4,000,000	-	-	-	-	-	-	-	-
	<u>Total Transfers</u>	-	-	-	4,000,000	-	-	-	-	-	-	-	-
	TOTAL REVENUES	-	-	-	4,018,274	-	21,787	10,000	10,112	8,500	40,000	37,257	35,000
EXPENSES													
<u>Transfers</u>													
05-492-001	Transfer to General Fund	-	-	-	-	-	-	-	-	400,000	400,000	-	600,000
05-492-021	Transfer to Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
	<u>Total Transfers</u>	-	-	-	-	-	-	-	-	400,000	400,000	-	600,000
	TOTAL REVENUES	-	-	-	4,018,274	-	21,787	10,000	10,112	8,500	40,000	37,257	35,000
	TOTAL EXPENSES	-	-	-	-	-	-	-	-	400,000	400,000	-	600,000
	Excess Revenue / (Expenses)	0	0	0	4,018,274	0	21,787	10,000	10,112	(391,500)	(360,000)	37,257	(565,000)
05-279-000	Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,018,274	\$ 4,056,274	\$ 4,040,061	\$ 4,041,861	\$ 4,050,173	\$ 4,050,173	\$ 3,690,173
	Ending Fund Balance	\$ -	\$ -	\$ -	\$ 4,018,274	\$ -	\$ 4,040,061	\$ 4,066,274	\$ 4,050,173	\$ 3,650,361	\$ 3,690,173	\$ 4,087,430	\$ 3,125,173

**Warrington Township
Capital Projects 2016 Bond (14) Fund
2023 Proposed Budget**

Account Number	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
REVENUES													
<u>Interest Earnings</u>													
14-341-000	Interest Earned	-	32,019	15,000	22,472	7,000	11,141	500	5,619	-	5,000	6,118	-
	Total Interest Earnings	\$ -	\$ 32,019	\$ 15,000	\$ 22,472	\$ 7,000	\$ 11,141	\$ 500	\$ 5,619	\$ -	\$ 5,000	\$ 6,118	\$ -
	TOTAL REVENUES	\$ -	\$ 32,019	\$ 15,000	\$ 22,472	\$ 7,000	\$ 11,141	\$ 500	\$ 5,619	\$ -	\$ 5,000	\$ 6,118	\$ -
EXPENSES													
<u>Township Facilities</u>													
14-409-110	Township Bldg Renovations (PW Salaries)	-	-	-	-	25,000	5,382	5,000	18,559	-	-	-	-
14-409-196	Group Benefits	-	-	-	-	-	-	-	1,420	-	-	-	-
14-409-610	Police Station/Twp Bldg Design	575,000	295,631	350,000	254,073	-	-	-	-	-	-	-	-
14-409-611	DPW old Office Retrofit	190,000	309,458	-	-	-	-	-	-	-	-	-	-
14-409-614	Old DPW Garage Renovation	70,000	68,075	-	-	-	-	-	-	-	-	-	-
14-409-615	Township Bldg/Lobby Renov	-	-	15,000	18,980	-	-	-	-	-	-	-	-
14-409-616	Township Building Renovations	-	-	-	-	116,042	43,922	32,423	42,302	-	-	-	-
	Total Township Facilities	\$ 835,000	\$ 673,164	\$ 365,000	\$ 273,053	\$ 141,042	\$ 49,304	\$ 37,423	\$ 62,281	\$ -	\$ -	\$ -	\$ -
<u>Storm Sewer and Drains</u>													
14-436-613	Storm Drain Rehab - Freedoms Way	450,000	82,818	450,000	342,477	-	94,551	230,291	24,675	-	-	-	-
14-436-614	Valley Rd Culvert	-	194	-	-	-	-	-	-	-	-	-	-
14-436-617	Storm Drain Rehab-Gabion Rpr	-	-	-	115	-	-	-	-	-	-	-	-
14-436-618	Storm Drainage Rehab-Fairway	25,000	-	-	-	-	-	-	-	-	-	-	-
14-436-711	Palomino Basin retrofit	-	19,197	-	-	-	2,282	-	-	-	-	-	-
14-436-714	Continetal Dr Culvert Repairs	-	8,193	-	93	-	-	-	-	-	-	-	-
14-436-715	Pickertown/Folly Road Drainage	150,000	21,895	130,000	2,414	-	234	-	-	-	-	-	-
14-436-716	Columbia Ave/Poplar Rd Storm D	100,000	25,877	-	-	-	-	-	-	-	-	-	-
	Total Storm Sewer and Drains	\$ 725,000	\$ 158,175	\$ 580,000	\$ 345,099	\$ -	\$ 97,066	\$ 230,291	\$ 24,675	\$ -	\$ -	\$ -	\$ -
	TOTAL EXPENSES	\$ 1,560,000	\$ 831,339	\$ 945,000	\$ 618,152	\$ 141,042	\$ 146,370	\$ 267,714	\$ 86,956	\$ -	\$ -	\$ -	\$ -
	Excess Revenue / (Expenses)	(1,560,000)	(799,320)	(930,000)	(595,679)	(134,042)	(135,229)	(267,214)	(81,337)	0	5,000	6,118	0
	Beginning Fund Balance	\$ 2,662,808	\$ 3,281,718	\$ 1,336,244	\$ 1,327,906	\$ 130,369	\$ 682,215	\$ 567,214	\$ 546,986	\$ -	\$ 465,649	\$ 465,649	\$ 470,649
	Ending Fund Balance	\$ 1,102,808	\$ 2,482,398	\$ 406,244	\$ 732,226	\$ (3,673)	\$ 546,986	\$ 300,000	\$ 465,649	\$ -	\$ 470,649	\$ 471,767	\$ 470,649

**Warrington Township
Capital Projects 2019 Bond (15) Fund
2023 Proposed Budget**

Account Number	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
REVENUES													
<u>Interest Earnings</u>													
15-341-100	Interest Earned	-	-	5,000	112,683	120,000	37,557	-	307	-	700	623	-
	<u>Total Interest Earnings</u>	\$ -	\$ -	\$ 5,000	\$ 112,683	\$ 120,000	\$ 37,557	\$ -	\$ 307	\$ -	\$ 700	\$ 623	\$ -
<u>State Capital & Operating Grants</u>													
15-355-100	State RACP Grant	-	-	-	-	1,000,000	1,000,000	-	-	-	25,000	25,000	-
	<u>Total State Capital & Operating Grants</u>	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ -
<u>Interfund Transfers</u>													
15-392-001	Transfer from General Fund	-	-	1,500,000	-	-	-	19,945	19,945	-	-	\$ -	-
	<u>Total Interfund Transfers</u>	\$ -	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ 19,945	\$ 19,945	\$ -	\$ -	\$ -	\$ -
<u>Proceeds from Sale of Bonds/Loans</u>													
15-393-101	Proceeds from Sale of Bonds/Loans	-	-	10,000,000	9,930,000	-	-	-	-	-	-	-	-
15-393-102	Original Bond Issue Premium	-	-	-	65,248	-	-	-	-	-	-	-	-
	<u>Total Proceeds from Sale of Bonds/Loans</u>	\$ -	\$ -	\$ 10,000,000	\$ 9,995,248	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL REVENUES	\$ -	\$ -	\$ 11,505,000	\$ 10,107,931	\$ 1,120,000	\$ 1,037,557	\$ 19,945	\$ 20,252	\$ -	\$ 25,700	\$ 25,623	\$ -

**Warrington Township
Capital Projects 2019 Bond (15) Fund
2023 Proposed Budget**

Account Number	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
EXPENSES													
<u>Township Facilities</u>													
15-409-303	MS4 System Map	-	-	25,000	11,592	25,000	6,589	-	500	-	-	-	-
15-409-610	Police Station Design/Construction	-	-	4,000,000	2,048,207	8,200,000	6,569,944	-	619,401	-	-	-	-
15-409-611	Police Station Furnishings	-	-	-	-	200,000	282,890	-	2,713	-	-	-	-
15-409-612	3400 Pickertown Rd - Roof replacement	-	-	-	322	20,000	49,949	-	-	-	-	-	-
Total Township Facilities		\$ -	\$ -	\$ 4,025,000	\$ 2,060,121	\$ 8,445,000	\$ 6,909,372	\$ -	\$ 622,614	\$ -	\$ -	\$ -	\$ -
<u>Projects</u>													
15-430-722	Road Paving	-	-	850,000	1,323,817	1,100,000	1,142,332	-	(77,222)	-	(560)	(560)	-
15-436-611	Storm Drainage - Pickertown Road	-	-	25,000	-	-	704	-	-	-	-	-	-
15-436-618	Storm Drainage - Fairways- Replace 18,500' st	-	-	85,000	46,041	-	3,793	-	-	-	-	-	-
15-436-711	Palomino Basin Retrofit	-	-	150,000	11,978	150,000	28,874	5,127	255,639	-	-	-	-
15-436-712	Scarlet Oak Drive Drainage Improvements	-	-	-	-	45,000	58,514	-	15,153	-	-	-	-
15-436-713	Crosswalk (Inc. Flashing signal) - Folly Bradl	-	-	-	-	100,000	52,221	-	45,528	-	-	-	-
Total Projects		\$ -	\$ -	\$ 1,110,000	\$ 1,381,836	\$ 1,395,000	\$ 1,286,439	\$ 5,127	\$ 239,099	\$ -	\$ (560)	\$ (560)	\$ -
15-446-200	TMDL - PRP Projects	-	-	5,000	-	-	-	-	-	-	-	-	-
15-472-700	Discount/Premium on Bond Issue	-	-	-	99,300	-	-	-	-	-	-	-	-
15-475-200	Bond Fees (issuance costs)	-	-	58,800	68,647	-	-	-	-	-	-	-	-
15-492-009	Transfer to WS Bond Fund	-	-	4,400,000	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES		\$ -	\$ -	\$ 9,598,800	\$ 3,609,904	\$ 9,840,000	\$ 8,195,811	\$ 5,127	\$ 861,713	\$ -	\$ (560)	\$ (560)	\$ -
Excess Revenue / (Expenses)		0	0	1,906,200	6,498,027	(8,720,000)	(7,158,254)	14,818	(841,460)	0	26,260	26,183	0
Beginning Fund Balance		\$ -	\$ -	\$ -	\$ -	\$ 8,758,211	\$ 7,998,027	\$ 105,027	\$ 839,773	\$ -	\$ (1,688)	\$ (1,688)	\$ 24,572
Ending Fund Balance		\$ -	\$ -	\$ 1,906,200	\$ 6,498,027	\$ 38,211	\$ 839,773	\$ 119,845	\$ (1,688)	\$ -	\$ 24,572	\$ 24,495	\$ 24,572

**Warrington Township
Open Space (16) Fund
2023 Proposed Budget**

Account Number	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
REVENUES													
<u>Interest Earnings</u>													
16-341-100	Interest Earnings	4,000	9,434	3,000	21,576	5,000	8,864	2,800	1,493	500	3,500	2,874	3,000
16-341-101	Interest Earned Bond	2,000	5,347	1,500	3,519	1,500	900	150	-	-	-	-	-
	<u>Total Interest Earnings</u>	<u>\$ 6,000</u>	<u>\$ 14,780</u>	<u>\$ 4,500</u>	<u>\$ 25,095</u>	<u>\$ 6,500</u>	<u>\$ 9,764</u>	<u>\$ 2,950</u>	<u>\$ 1,493</u>	<u>\$ 500</u>	<u>\$ 3,500</u>	<u>\$ 2,874</u>	<u>\$ 3,000</u>
<u>State Capital & Operating Grants</u>													
16-354-070	Keep America Beautiful (Giant Food)	-	-	-	-	-	-	-	15,000	15,000	-	-	5,000
16-354-071	Grant - Segment B & C Rt. 202 to Bradford Dar	-	-	-	-	-	-	-	-	350,000	175,000	175,000	175,000
16-354-073	Keystone Grant - DocterAdams® Park	-	-	-	-	-	-	-	-	-	50,000	50,000	-
16-354-751	DCNR Grant (Lions Pride)	-	125,000	125,000	-	300,000	300,000	-	-	-	-	-	-
16-354-753	DCNR Pond to Wetland Conversion	-	-	-	-	188,000	94,180	94,200	-	64,200	-	-	94,200
16-354-754	DCNR Pickertown Rd Feasibility	-	-	-	-	-	12,500	-	-	-	-	-	-
16-354-755	DCED Lions Pride Park - trail and Boardwalk e:	-	-	-	-	-	-	179,628	-	-	-	-	-
16-354-756	Grant for Mill Creek Preserve Installation of Me	-	-	-	-	-	-	-	-	-	-	-	145,000
	<u>Total State Capital & Operating Grants</u>	<u>\$ -</u>	<u>\$ 125,000</u>	<u>\$ 125,000</u>	<u>\$ -</u>	<u>\$ 488,000</u>	<u>\$ 406,680</u>	<u>\$ 273,828</u>	<u>\$ 15,000</u>	<u>\$ 429,200</u>	<u>\$ 225,000</u>	<u>\$ 225,000</u>	<u>\$ 419,200</u>
<u>Local Government Grants</u>													
16-357-700	Trail Feasibility Study	36,000	-	36,000	36,000	-	-	-	-	-	-	-	-
16-357-701	DRVPC - Route 202 to Bradford Dam Trail	-	-	-	-	491,000	-	250,000	(1,426)	-	-	-	-
16-357-702	Bucks County CDBG Grant - DocterAdams Parl	-	-	-	-	-	-	-	-	-	90,000	90,000	-
16-357-703	Bucks Beautiful	-	-	-	-	-	-	-	-	-	5,000	-	-
16-357-705	PECO Green Region Grant	-	-	-	-	-	-	10,000	-	-	-	-	-
16-357-750	Bucks County Open Space Grant	285,000	-	285,000	-	-	-	-	-	-	-	-	-
	<u>Total Local Government Grants</u>	<u>\$ 321,000</u>	<u>\$ -</u>	<u>\$ 321,000</u>	<u>\$ 36,000</u>	<u>\$ 491,000</u>	<u>\$ -</u>	<u>\$ 260,000</u>	<u>\$ (1,426)</u>	<u>\$ -</u>	<u>\$ 95,000</u>	<u>\$ 90,000</u>	<u>\$ -</u>
<u>Contributions and Donations</u>													
16-387-100	Open Space Contributions	-	225,000	-	253,250	120,000	297,000	120,000	51,000	20,000	(3,000)	-	-
16-387-200	Open Space Tree Contributions	720,000	-	-	-	-	-	-	-	-	-	-	-
16-387-751	Lions Pride Donations	-	196,993	225,000	460,432	125,000	61,974	50,000	7,169	4,500	3,500	2,888	3,500
16-387-752	DocterAdams® Contributions	-	-	-	-	-	-	-	440,314	150,000	7,300	7,222	7,000
16-387-753	Lions Pride - Farmers Market Donations	-	-	-	-	-	-	-	2,910	-	13,000	13,972	13,000
	<u>Total Contribution and Donations</u>	<u>\$ 720,000</u>	<u>\$ 421,993</u>	<u>\$ 225,000</u>	<u>\$ 713,682</u>	<u>\$ 245,000</u>	<u>\$ 358,974</u>	<u>\$ 170,000</u>	<u>\$ 501,394</u>	<u>\$ 174,500</u>	<u>\$ 20,800</u>	<u>\$ 24,082</u>	<u>\$ 23,500</u>
<u>Interfund Transfers</u>													
16-392-002	Transfer from Utility Sale Proceeds	-	-	-	-	150,000	-	-	-	-	-	-	-
16-392-019	Transfer from Capital Improvement	200,000	200,000	-	-	100,000	-	50,000	100,000	100,000	100,000	-	-
	<u>Total Interfund Transfers</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 250,000</u>	<u>\$ -</u>	<u>\$ 50,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES													
		<u>\$ 1,247,000</u>	<u>\$ 761,773</u>	<u>\$ 675,500</u>	<u>\$ 774,777</u>	<u>\$ 1,480,500</u>	<u>\$ 775,418</u>	<u>\$ 756,778</u>	<u>\$ 616,460</u>	<u>\$ 704,200</u>	<u>\$ 444,300</u>	<u>\$ 341,956</u>	<u>\$ 445,700</u>

**Warrington Township
Open Space (16) Fund
2023 Proposed Budget**

Account Number	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
EXPENSES													
<u>Public Works</u>													
16-430-255	Park & Rec Plan	-	-	-	143	-	-	-	114	-	-	-	-
16-430-720	Easton Rd. Pedestrian Crossing/Sidewalk install	-	-	-	-	-	-	100,000	16,243	200,000	200,000	3,652	-
	<u>Total Public Works</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 143</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ 16,357</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 3,652</u>	<u>\$ -</u>
<u>Park & Rec - Passive</u>													
16-454-110	Lions Pride Park - DPW Wages	-	8,211	20,000	-	20,000	-	-	-	-	-	-	-
16-454-115	Lions Pride - DPW Wages PT	-	4,398	15,000	-	15,000	-	-	-	-	-	-	-
16-454-196	Group Benefits - Open Space wk	-	965	-	-	13,000	-	-	-	-	-	-	-
16-454-612	Lion's Pride Park - Phase I	-	96,084	1,125,000	1,186,269	100,000	744,109	-	-	-	800	-	-
16-454-613	Mill Creek Preserve	-	16,551	-	5,310	125,000	291	-	-	-	-	-	-
16-454-614	Open Space Signs	-	-	-	-	20,000	10,037	-	1,166	-	7,400	7,357	-
16-454-615	Feasibility Study - Pickertown Rd.	-	-	-	-	-	18,248	-	-	-	-	-	-
16-454-616	Lions Pride Park - Phase IIA (Kid Mountain/Lar	-	-	-	-	600,000	359,084	-	3,499	-	-	-	-
16-454-617	Lions Pride Park - Phase IIB (After School/Teer	-	-	-	-	175,000	24,896	-	1,708	-	-	-	-
16-454-618	Lions Pride Park - Phase IIC Pond to Wetland C	-	-	-	-	400,000	16,214	150,000	39,667	300,000	20,000	11,163	240,000
16-454-619	Lions Pride Park - Phase III - Boardwalk Trail E	-	-	-	-	-	-	225,000	2,356	-	-	-	-
16-454-621	Red Coat Farm Drive Trail Repaving	-	-	-	-	-	-	25,000	17,321	-	3,464	-	-
16-454-622	Mill Creek Preserve - Installation of Meadows (i	-	-	-	-	-	-	-	-	-	-	-	290,000
16-454-670	DocterAdams® Community Park	-	-	-	-	-	-	-	245,280	100,000	610,000	601,635	-
	<u>Total Park & Rec - Passive</u>	<u>\$ -</u>	<u>\$ 126,208</u>	<u>\$ 1,160,000</u>	<u>\$ 1,191,579</u>	<u>\$ 1,468,000</u>	<u>\$ 1,172,879</u>	<u>\$ 400,000</u>	<u>\$ 310,997</u>	<u>\$ 400,000</u>	<u>\$ 641,664</u>	<u>\$ 620,155</u>	<u>\$ 530,000</u>
<u>16-459</u>													
16-459-720	Historic Preservation10 Folly Rd. Renovations	-	7,903	140,000	31,381	-	301	100,000	854	100,000	40,000	4,322	60,000
	<u>Total 16-459</u>	<u>\$ -</u>	<u>\$ 7,903</u>	<u>\$ 140,000</u>	<u>\$ 31,381</u>	<u>\$ -</u>	<u>\$ 301</u>	<u>\$ 100,000</u>	<u>\$ 854</u>	<u>\$ 100,000</u>	<u>\$ 40,000</u>	<u>\$ 4,322</u>	<u>\$ 60,000</u>
<u>Natural Resource Conservation</u>													
16-461-715	Land Acquisitions P&R	-	-	2,250,000	31,736	-	-	-	-	-	-	-	-
16-461-721	Weisel Preserve - Fencing, benches, trees, and sl	-	-	-	-	-	-	-	-	50,000	30,000	26,034	-
16-461-723	Open Space Acquisition costs	2,200,000	1,776,252	-	4,363	-	3,000	-	-	-	-	-	-
16-461-725	Open Space Acq -2322 L Barness	-	289,253	-	-	-	-	-	-	-	-	-	-
16-461-726	Open Space Acq - Nikles Lohr	-	27,391	-	-	-	-	-	-	-	-	-	-
16-461-727	Open Space Acq - Bradford Ave	-	24,675	-	-	-	-	-	-	-	-	-	-
16-461-728	202 to Bradford Trail constr. (Segments B & C -	-	-	-	-	700,000	199,552	650,000	67,256	750,000	21,000	20,385	-
16-461-729	Mill Creek Preserve Master Plan	-	-	-	-	50,000	-	-	35,838	10,000	5,000	-	-
16-461-730	Reserve at Emerson Farm Conservation Easeme	-	-	-	-	-	-	19,600	3,018	16,600	-	-	-
16-461-731	Weisel Preserve Conservation Easement	-	-	-	-	-	-	29,600	-	-	-	-	-
16-461-732	Montgomery Gardens/Grove Farm Conservator	-	-	-	-	-	-	29,600	-	29,600	-	-	-
16-461-733	Conservation Easements - Weisel Preserve/ Emc	-	-	-	-	-	-	-	-	-	-	-	85,000
	<u>Total Natural Resource Conservation</u>	<u>\$ 2,200,000</u>	<u>\$ 2,117,571</u>	<u>\$ 2,250,000</u>	<u>\$ 36,099</u>	<u>\$ 750,000</u>	<u>\$ 202,552</u>	<u>\$ 728,800</u>	<u>\$ 106,111</u>	<u>\$ 856,200</u>	<u>\$ 56,000</u>	<u>\$ 46,419</u>	<u>\$ 85,000</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>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES		<u>\$ 1,247,000</u>	<u>\$ 761,773</u>	<u>\$ 675,500</u>	<u>\$ 774,777</u>	<u>\$ 1,480,500</u>	<u>\$ 775,418</u>	<u>\$ 756,778</u>	<u>\$ 616,460</u>	<u>\$ 704,200</u>	<u>\$ 444,300</u>	<u>\$ 341,956</u>	<u>\$ 445,700</u>
TOTAL EXPENSES		<u>\$ 2,200,000</u>	<u>\$ 2,251,682</u>	<u>\$ 3,550,000</u>	<u>\$ 1,259,202</u>	<u>\$ 2,218,000</u>	<u>\$ 1,375,731</u>	<u>\$ 1,328,800</u>	<u>\$ 434,318</u>	<u>\$ 1,556,200</u>	<u>\$ 937,664</u>	<u>\$ 674,548</u>	<u>\$ 675,000</u>
Excess Revenue / (Expenses)		<u>(953,000)</u>	<u>(1,489,909)</u>	<u>(2,874,500)</u>	<u>(484,425)</u>	<u>(737,500)</u>	<u>(600,314)</u>	<u>(572,022)</u>	<u>182,142</u>	<u>(852,000)</u>	<u>(493,364)</u>	<u>(332,592)</u>	<u>(229,300)</u>
Beginning Fund Balance		<u>\$ 2,360,110</u>	<u>\$ 2,174,245</u>	<u>\$ 2,316,475</u>	<u>\$ 1,624,480</u>	<u>\$ 1,845,483</u>	<u>\$ 1,151,477</u>	<u>\$ 739,127</u>	<u>\$ 551,164</u>	<u>\$ 1,050,580</u>	<u>\$ 733,305</u>	<u>\$ 733,305</u>	<u>\$ 239,941</u>
Ending Fund Balance		<u>\$ 1,407,110</u>	<u>\$ 684,337</u>	<u>\$ (558,025)</u>	<u>\$ 1,140,055</u>	<u>\$ 1,107,983</u>	<u>\$ 551,164</u>	<u>\$ 167,105</u>	<u>\$ 733,305</u>	<u>\$ 198,580</u>	<u>\$ 239,941</u>	<u>\$ 400,714</u>	<u>\$ 10,641</u>

**Warrington Township
Capital Improvement (19) Fund
2023 Proposed Budget**

Account Number	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
REVENUES													
<u>Interest Earnings</u>													
19-341-000	Interest Earnings	2,400	7,590	4,000	313	12,000	-	-	-	100	200	150	150
	<u>Total Interest Earnings</u>	<u>\$ 2,400</u>	<u>\$ 7,590</u>	<u>\$ 4,000</u>	<u>\$ 313</u>	<u>\$ 12,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100</u>	<u>\$ 200</u>	<u>\$ 150</u>	<u>\$ 150</u>
<u>Local Government Grants</u>													
19-354-070	State Grant - King Park Basketball Cour	-	-	-	-	-	-	-	-	-	-	-	112,500
	<u>Total Local Government Grants</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 112,500</u>
<u>Interfund Transfers</u>													
19-357-030	BCCD grant - Bradley Rd	-	-	-	-	-	28,846	-	-	-	-	-	-
	<u>Total Interfund Transfers</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,846</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Interfund Transfers</u>													
19-392-001	Transfer from General Fund	300,000	300,000	223,500	237,175	185,000	143,778	180,000	319,144	165,000	170,000	-	130,000
	<u>Total Interfund Transfers</u>	<u>\$ 300,000</u>	<u>\$ 300,000</u>	<u>\$ 223,500</u>	<u>\$ 237,175</u>	<u>\$ 185,000</u>	<u>\$ 143,778</u>	<u>\$ 180,000</u>	<u>\$ 319,144</u>	<u>\$ 165,000</u>	<u>\$ 170,000</u>	<u>\$ -</u>	<u>\$ 130,000</u>
TOTAL REVENUES		<u>\$ 302,400</u>	<u>\$ 307,590</u>	<u>\$ 227,500</u>	<u>\$ 237,488</u>	<u>\$ 197,000</u>	<u>\$ 172,624</u>	<u>\$ 180,000</u>	<u>\$ 319,144</u>	<u>\$ 165,100</u>	<u>\$ 170,200</u>	<u>\$ 150</u>	<u>\$ 242,650</u>
<u>Township Building</u>													
19-409-301	Video Cameras - Various Loc	-	-	15,000	-	-	-	-	-	-	-	-	-
19-409-302	Street Sign Reflect Proj	50,000	4,294	-	-	-	-	-	-	-	-	-	-
19-409-303	MS4 System Map	25,000	27,544	-	2,810	-	-	-	-	-	-	-	-
19-409-304	PW - Garage Doors	-	-	25,000	28,464	-	-	-	-	-	-	-	-
	<u>Total Township Building</u>	<u>\$ 75,000</u>	<u>\$ 31,837</u>	<u>\$ 40,000</u>	<u>\$ 31,274</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Park & Rec Plan</u>													
19-430-310	2015 Parks & Rec Plan	-	24,155	-	-	-	-	-	-	-	-	-	-
	<u>Total Park & Rec Plan</u>	<u>\$ -</u>	<u>\$ 24,155</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>LED Light Conversion</u>													
19-434-450	LED Street Light Conv Project	-	1,400	-	-	-	-	-	-	-	-	-	-
	<u>Total LED Light Conversion</u>	<u>\$ -</u>	<u>\$ 1,400</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Dept 438</u>													
19-438-613	IPW Chip & Tar	-	-	75,000	44,786	-	-	-	-	-	-	-	-
19-438-670	Bradley Rd Drain & Dust proj	-	4,140	-	8,804	-	-	-	-	-	-	-	-
	<u>Total Dept 438</u>	<u>\$ -</u>	<u>\$ 4,140</u>	<u>\$ 75,000</u>	<u>\$ 53,590</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Dept 446</u>													
19-446-100	TMDL-Constr/Naturalize Basins	5,000	-	-	-	-	-	-	-	-	-	-	-
	<u>Total Dept 446</u>	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Warrington Township
Capital Improvement (19) Fund
2023 Proposed Budget**

Account Number	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
<u>Swim Club</u>													
19-452-721	Swim Club-Men's Restroom Renov	-	261,560	-	-	-	-	-	-	-	-	-	-
19-452-722	Swim Club Filtration Lap Pool	-	-	45,000	34,124	-	-	-	-	-	-	-	-
	<u>Total Swim Club</u>	<u>\$ -</u>	<u>\$ 261,560</u>	<u>\$ 45,000</u>	<u>\$ 34,124</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Park & Rec</u>													
19-453-715	Swim Club Concrete decking lap pool	-	-	-	-	20,000	8,985	-	-	-	-	-	-
19-453-716	Swim Club Skimmer Boxes	-	-	-	-	25,000	17,226	-	-	-	-	-	-
19-453-717	Picnic tables - various parks	-	-	-	-	16,000	15,759	16,000	15,409	20,000	18,839	18,839	-
19-453-718	King Park I -Tennis & Basketball Courts	-	-	-	-	-	-	60,000	-	-	-	-	225,000
	<u>Total Park</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 61,000</u>	<u>\$ 41,971</u>	<u>\$ 76,000</u>	<u>\$ 15,409</u>	<u>\$ 20,000</u>	<u>\$ 18,839</u>	<u>\$ 18,839</u>	<u>\$ 225,000</u>
<u>Park & Rec - Passive</u>													
19-454-718	Video Cameras at Parks	-	-	-	-	25,000	-	20,000	1,608	20,000	16,000	3,000	15,000
19-454-719	Playground re-location from Lions Pride	-	-	-	-	-	-	35,000	24,122	-	-	-	-
19-454-721	Lions Pride Park - Bocce Ball Court	-	-	-	-	-	-	-	-	20,000	20,000	-	-
19-454-722	Lions Pride Park - Misting Stations	-	-	-	-	-	-	-	-	-	-	-	-
	<u>Total Park & Rec - Passive</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,000</u>	<u>\$ -</u>	<u>\$ 55,000</u>	<u>\$ 25,729</u>	<u>\$ 40,000</u>	<u>\$ 36,000</u>	<u>\$ 3,000</u>	<u>\$ 15,000</u>
<u>Swim Club Operations</u>													
19-455-720	Swim Club - Shade Structures	-	-	-	-	-	-	-	-	25,000	26,412	26,412	-
19-455-740	Swim Club - Pool Cover	-	-	-	-	-	-	-	-	20,000	10,172	10,172	-
19-455-741	Swim Club - Security Cameras	-	-	-	-	-	-	-	-	11,000	14,169	11,168	-
19-455-742	Swim Club- Parking Lot Split Rail Fenc	-	-	-	-	-	-	-	-	-	-	-	-
19-455-743	Swim Club - Furnitures	-	-	-	-	-	-	-	-	-	-	-	-
19-455-744	Swim Club - Feasibility Study	-	-	-	-	-	-	-	-	-	23,155	-	20,000
19-455-745	Swim Club - Replace Liner - Lap Pool	-	-	-	-	-	-	-	-	-	-	-	175,000
	<u>Total Swim Club Operations</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 56,000</u>	<u>\$ 73,908</u>	<u>\$ 47,752</u>	<u>\$ 195,000</u>
<u>Interfund Transfers</u>													
19-492-016	Transfer to Open Space Fund	200,000	200,000	-	-	100,000	-	50,000	100,000	100,000	100,000	-	-
	<u>Total Interfund Transfers</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ 50,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES		<u>\$ 302,400</u>	<u>\$ 307,590</u>	<u>\$ 227,500</u>	<u>\$ 237,488</u>	<u>\$ 197,000</u>	<u>\$ 172,624</u>	<u>\$ 180,000</u>	<u>\$ 319,144</u>	<u>\$ 165,100</u>	<u>\$ 170,200</u>	<u>\$ 150</u>	<u>\$ 242,650</u>
TOTAL EXPENSES		<u>\$ 280,000</u>	<u>\$ 523,093</u>	<u>\$ 160,000</u>	<u>\$ 118,988</u>	<u>\$ 186,000</u>	<u>\$ 41,971</u>	<u>\$ 181,000</u>	<u>\$ 141,138</u>	<u>\$ 216,000</u>	<u>\$ 228,747</u>	<u>\$ 69,591</u>	<u>\$ 435,000</u>
Excess Revenue / (Expenses)		<u>22,400</u>	<u>(215,503)</u>	<u>67,500</u>	<u>118,500</u>	<u>11,000</u>	<u>130,653</u>	<u>(1,000)</u>	<u>178,006</u>	<u>(50,900)</u>	<u>(58,547)</u>	<u>(69,441)</u>	<u>(192,350)</u>
Beginning Fund Balance		<u>(22,312)</u>	<u>269,796</u>	<u>35,668</u>	<u>67,655</u>	<u>14,516</u>	<u>186,155</u>	<u>95,668</u>	<u>316,808</u>	<u>391,877</u>	<u>479,000</u>	<u>479,000</u>	<u>420,453</u>
Ending Fund Balance		<u>88</u>	<u>54,293</u>	<u>103,168</u>	<u>186,155</u>	<u>25,516</u>	<u>316,808</u>	<u>94,668</u>	<u>494,814</u>	<u>340,977</u>	<u>420,453</u>	<u>409,560</u>	<u>228,103</u>

**Warrington Township
Debt Service (21) Fund
2023 Proposed Budget**

Account Number	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
REVENUES													
<u>Real Property Taxes</u>													
21-301-100	Real Estate Taxes - Debt Serv (includ	1,764,600	1,836,582	2,235,734	2,181,984	2,286,650	2,143,994	2,141,860	2,151,546	2,092,941	2,100,000	2,012,699	2,372,805
	Total Real Property Taxes	\$ 1,764,600	\$ 1,836,582	\$ 2,235,734	\$ 2,181,984	\$ 2,286,650	\$ 2,143,994	\$ 2,141,860	\$ 2,151,546	\$ 2,092,941	\$ 2,100,000	\$ 2,012,699	\$ 2,372,805
<u>Investment Income</u>													
21-341-100	Interest Earnings	5,000	8,297	6,700	38,267	20,000	-	2,000	-	2,500	-	-	2,500
	Total Investment Income	\$ 5,000	\$ 8,297	\$ 6,700	\$ 38,267	\$ 20,000	\$ -	\$ 2,000	\$ -	\$ 2,500	\$ -	\$ -	\$ 2,500
<u>Interfund Transfers</u>													
21-392-001	Transfer from General Fund	-	-	-	-	-	-	250,000	-	-	200,000	1	-
21-392-003	Transfer From Fire Fund	-	-	-	-	-	-	-	-	-	-	-	40,011
21-392-035	Transfer From Liquid Fuels Fun	-	-	-	34,240	-	-	-	221,259	-	242,248	-	242,600
	Total Interfund Transfers	\$ -	\$ -	\$ -	\$ 34,240	\$ -	\$ -	\$ 250,000	\$ 221,259	\$ -	\$ 442,248	\$ 1	\$ 282,611
<u>Dept 395</u>													
21-395-101	2020 Bond Receipt	-	-	-	-	-	6,845,000	-	-	-	-	-	-
21-395-102	2020 Bond Premium	-	-	-	-	-	592,376	-	-	-	-	-	-
21-395-300	G.O. Note Proceeds	-	-	-	-	-	-	-	7,153,000	-	-	-	-
21-395-301	Redemption Pmt - Bond 2012A	-	-	-	-	-	-	-	603,433	-	-	-	-
21-395-302	Redemption Pmt - Bond 2012B	-	-	-	-	-	-	-	221,259	-	-	-	-
	Total Dept 395	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,437,376	\$ -	\$ 7,977,692	\$ -	\$ -	\$ -	\$ -
21-396-000	Prior Year Reserve	172,439	-	-	-	-	-	-	-	-	-	-	-
	TOTAL REVENUES	\$ 1,942,039	\$ 1,844,879	\$ 2,242,434	\$ 2,254,492	\$ 2,306,650	\$ 9,581,370	\$ 2,393,860	\$ 10,350,497	\$ 2,095,441	\$ 2,542,248	\$ 2,012,700	\$ 2,657,917
EXPENSES													
<u>Tax Collector</u>													
21-403-110	Tax Collector Salary	17,600	14,273	22,357	18,672	22,867	22,715	21,419	22,120	22,750	20,106	17,493	23,433
21-403-196	Group Benefits	1,346	1,726	1,710	1,450	1,749	551	1,639	1,692	1,740	1,432	1,338	1,792
	Total Tax Collector	\$ 18,946	\$ 15,999	\$ 24,067	\$ 20,122	\$ 24,616	\$ 23,266	\$ 23,058	\$ 23,813	\$ 24,490	\$ 21,538	\$ 18,831	\$ 25,225

**Warrington Township
Debt Service (21) Fund
2023 Proposed Budget**

Account Number	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
<u>Debt Principal</u>													
21-471-101	2013 Bond Principal Retirement	-	-	-	-	-	7,265,000	-	-	-	-	-	-
21-471-102	2020 Bond Issuance Costs	-	-	-	-	-	172,376	-	-	-	-	-	-
21-471-110	2019 Bond - Principal	-	-	-	-	135,000	135,000	135,000	135,000	145,000	145,000	-	100,000
21-471-120	1997 Loan Series (\$1,200,000)	-	26,990	-	-	-	-	-	-	-	-	-	-
21-471-170	2012A Bond - Principal	585,000	585,000	555,000	555,000	590,000	590,000	600,000	600,000	-	-	-	-
21-471-175	2012b Road Paving Bonds -Princ	-	-	-	-	-	-	-	220,000	-	-	-	-
21-471-177	2013 Bonds-principal-2008 refi	355,000	355,000	415,000	415,000	405,000	-	-	-	-	-	-	-
21-471-179	2014 Bond - Open Space -Principal	100,000	100,000	105,000	105,000	105,000	105,000	110,000	110,000	115,000	115,000	-	-
21-471-180	2016 Bond- Cap Projects Principal	261,070	261,070	266,590	266,590	272,210	272,210	277,950	138,250	-	-	-	-
21-471-181	LED Street Light Project- prin	-	-	-	-	-	-	-	-	-	-	-	-
21-471-201	2020 Bond Issue - Capital Projects (n	-	-	-	-	-	365,000	350,000	350,000	395,000	395,000	-	425,000
21-471-202	2020 Bond Issue - Open Space (refi 2	-	-	-	-	-	5,000	5,000	-	-	-	-	155,000
21-471-203	2021 Bond Issue - (refi 2012 & 2016	-	-	-	-	-	-	-	187,500	804,200	1,032,000	-	1,037,500
21-471-204	2022 Santendar Lease (Fire Truck) - I	-	-	-	-	-	-	-	-	-	-	-	31,226
21-471-301	G.O. Bond 2021A Redemptn Cost	-	-	-	-	-	-	-	1,839,219	-	-	-	-
21-471-302	G.O. Bond 2021B Redemptn Cost	-	-	-	-	-	-	-	1,389,587	-	-	-	-
21-471-303	G.O. Note 2016 Redemtn Cost	-	-	-	-	-	-	-	4,741,951	-	-	-	-
Total Debt Principal		\$ 1,301,070	\$ 1,328,060	\$ 1,341,590	\$ 1,341,590	\$ 1,507,210	\$ 8,909,586	\$ 1,477,950	\$ 9,711,508	\$ 1,459,200	\$ 1,687,000	\$ -	\$ 1,748,726
<u>Debt Interest</u>													
21-472-110	2019 Bond Interest	-	-	220,000	186,302	310,786	310,712	304,037	304,033	297,287	297,286	148,643	290,100
21-472-114	2020 Open Space Int.	-	-	-	-	-	-	-	-	-	-	-	-
21-472-116	2020 Cap Projects Int	-	-	-	-	-	-	-	-	-	-	-	-
21-472-117	2020 Cap Proj Int	-	-	-	-	-	-	-	-	-	-	-	-
21-472-120	1997 Loan Series (\$1,200,000)	-	731	-	-	-	-	-	-	-	-	-	-
21-472-170	2012A - Bond Interest	113,544	113,544	90,144	90,144	67,944	67,944	38,444	22,655	-	-	-	-
21-472-175	2012b Road Paving Bonds	-	-	-	-	-	-	-	1,259	-	-	-	-
21-472-176	2013 Bonds Open Space - Int.	60,643	66,014	60,643	60,642	60,643	-	-	-	-	-	-	-
21-472-177	2013 Bonds-interest-2008 Refi	132,028	126,656	127,768	127,768	121,542	-	-	-	-	-	-	-
21-472-178	2014 Bond - Capital Projects - Intere	159,100	79,550	159,100	159,100	159,100	159,100	159,100	159,100	159,100	159,100	79,550	159,100
21-472-179	2014 Bond - Open Space - Interest	24,700	12,350	20,700	20,700	16,500	16,500	11,250	11,250	5,750	5,750	2,875	-
21-472-180	2016 Bond - Capital Projects- Interes	117,324	117,227	111,813	111,897	106,185	106,169	100,439	50,953	-	-	-	-
21-472-182	LED Street Light Project-Int	-	-	-	-	-	-	-	-	-	-	-	-
21-472-201	2020 Bond Issue - Capital Projects (n	-	-	-	-	-	35,105	166,600	192,520	149,100	149,100	100,475	129,350
21-472-202	2020 Bond Issue - Open Space (refi 2	-	-	-	-	-	128,371	51,850	25,924	51,850	51,850	-	51,850
21-472-203	2021 Bond Issue -(refi 2012 & 2016)	-	-	-	-	-	-	-	18,818	71,228	85,676	35,614	72,982
21-472-204	2022 Santendar Lease (Fire Truck) In	-	-	-	-	-	-	-	-	-	-	-	8,785
Total Debt Interest		\$ 607,339	\$ 516,072	\$ 790,168	\$ 756,553	\$ 842,700	\$ 823,902	\$ 831,720	\$ 786,512	\$ 734,315	\$ 748,762	\$ 367,157	\$ 712,167
<u>Fiscal Agent Fees</u>													
21-475-310	Trustee Fees	2,000	2,750	2,750	2,750	2,750	5,250	3,250	3,750	3,250	3,250	1,000	3,500
Total Fiscal Agent Fees		\$ 2,000	\$ 2,750	\$ 2,750	\$ 2,750	\$ 2,750	\$ 5,250	\$ 3,250	\$ 3,750	\$ 3,250	\$ 3,250	\$ 1,000	\$ 3,500
TOTAL REVENUES		\$ 1,942,039	\$ 1,844,879	\$ 2,242,434	\$ 2,254,492	\$ 2,306,650	\$ 9,581,370	\$ 2,393,860	\$ 10,350,497	\$ 2,095,441	\$ 2,542,248	\$ 2,012,700	\$ 2,657,917
TOTAL EXPENSES		\$ 1,929,355	\$ 1,862,881	\$ 2,158,575	\$ 2,121,015	\$ 2,377,276	\$ 9,762,004	\$ 2,335,978	\$ 10,525,582	\$ 2,221,255	\$ 2,460,550	\$ 386,988	\$ 2,489,618
Excess Revenue / (Expenses)		12,684	(18,002)	83,859	133,477	(70,626)	(180,634)	57,882	(175,085)	(125,814)	81,698	(386,988)	168,299
Beginning Fund Balance		\$ 172,439	\$ 8,269	\$ (83,860)	\$ (9,733)	\$ 49,266	\$ 123,745	\$ (62,357)	\$ (56,889)	\$ 160,711	\$ (231,974)	\$ (231,974)	\$ (150,277)
Ending Fund Balance		\$ 185,123	\$ (9,732)	\$ (1)	\$ 123,745	\$ (21,360)	\$ (56,889)	\$ (4,475)	\$ (231,974)	\$ 34,897	\$ (150,277)	\$ (618,962)	\$ 18,022

Warrington Township
Highway Aid (Liquid Fuel - 35) Fund
2023 Proposed Budget

Account Number	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
REVENUES													
<u>Interest Earnings</u>													
35-341-100	Interest Earnings	1,000	15,036	10,000	22,067	20,000	3,725	4,000	875	2,000	8,741	2,087	2,200
	Total Interest Earnings	\$ 1,000	\$ 15,036	\$ 10,000	\$ 22,067	\$ 20,000	\$ 3,725	\$ 4,000	\$ 875	\$ 2,000	\$ 8,741	\$ 2,087	\$ 2,200
<u>State Shared Revenue</u>													
35-355-200	State Liquid Fuels Tax	714,000	727,263	726,990	748,034	713,500	726,816	655,000	676,701	666,800	709,608	709,608	710,000
	Total State Shared Revenue	\$ 714,000	\$ 727,263	\$ 726,990	\$ 748,034	\$ 713,500	\$ 726,816	\$ 655,000	\$ 676,701	\$ 666,800	\$ 709,608	\$ 709,608	\$ 710,000
<u>Refund PY Expenditures</u>													
35-395-000	Refunds of Prior Year Expend.	-	-	-	-	-	-	-	89,210	-	-	-	-
	Total PY Refunds Expenditure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 89,210	\$ -	\$ -	\$ -	\$ -
<u>Prior Year Reserves</u>													
35-396-000	Prior Year Reserves	24,909	-	-	-	-	-	-	-	-	-	-	-
	Prior Year Reserves	\$ 24,909	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL REVENUES	\$ 739,909	\$ 742,299	\$ 736,990	\$ 770,102	\$ 733,500	\$ 730,541	\$ 659,000	\$ 766,785	\$ 668,800	\$ 718,348	\$ 711,695	\$ 712,200
EXPENSES													
<u>General Gov't Administration</u>													
35-406-319	Other fees	800	905	600	1,901	1,000	2,028	2,000	168	2,000	(21)	(21)	1,000
	Total General Gov't Administration	\$ 800	\$ 905	\$ 600	\$ 1,901	\$ 1,000	\$ 2,028	\$ 2,000	\$ 168	\$ 2,000	\$ (21)	\$ (21)	\$ 1,000
<u>Public Works - General</u>													
35-430-740	Cap Purch - Machinery & Equip.	-	-	48,000	45,645	-	-	68,000	19,387	230,000	110,000	97,589	236,900
35-430-741	Cap Purch - Dump Truck Body 2	138,000	129,778	-	-	-	-	-	-	-	-	-	-
35-430-745	Guard Rail System	-	-	-	-	13,000	15,225	-	-	-	-	-	-
	Total Public Works - General	\$ 138,000	\$ 129,778	\$ 48,000	\$ 45,645	\$ 13,000	\$ 15,225	\$ 68,000	\$ 19,387	\$ 230,000	\$ 110,000	\$ 97,589	\$ 236,900
<u>Winter Maintenance Services</u>													
35-432-246	Bulk Salt	100,000	69,687	100,000	49,023	100,000	17,658	100,000	38,498	100,000	50,000	27,316	100,000
35-432-450	Contracted Services	250,000	134,342	250,000	35,220	250,000	41,803	250,000	169,783	260,000	60,000	43,077	200,000
	Total Winter Maintenance Services	\$ 350,000	\$ 204,029	\$ 350,000	\$ 84,243	\$ 350,000	\$ 59,461	\$ 350,000	\$ 208,281	\$ 360,000	\$ 110,000	\$ 70,393	\$ 300,000

**Warrington Township
Highway Aid (Liquid Fuel - 35) Fund
2023 Proposed Budget**

Account Number	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
<u>Traffic Control Devices</u>													
35-433-370	Traffic Signal Maintenance	-	-	-	772	40,000	71,451	40,000	34,114	40,000	30,000	24,429	45,000
	Total Traffic Control Devices	\$ -	\$ -	\$ -	\$ 772	\$ 40,000	\$ 71,451	\$ 40,000	\$ 34,114	\$ 40,000	\$ 30,000	\$ 24,429	\$ 45,000
<u>Street Lighting</u>													
35-434-370	Street Light Maintenance	-	-	-	-	21,000	14,227	20,000	15,829	30,000	16,000	11,872	33,000
	Total Street Lighting	\$ -	\$ -	\$ -	\$ -	\$ 21,000	\$ 14,227	\$ 20,000	\$ 15,829	\$ 30,000	\$ 16,000	\$ 11,872	\$ 33,000
<u>Storm Sewers and Drains</u>													
35-436-372	Storm Sewer Pipe Maintenance	-	-	-	-	-	980	12,000	2,272	6,000	1,000	69	6,180
35-436-375	Storm Sewer Inlets	-	-	-	-	-	945	18,000	18,987	14,000	20,000	15,083	20,000
	Total Storm Sewers and Drains	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,925	\$ 30,000	\$ 21,259	\$ 20,000	\$ 21,000	\$ 15,152	\$ 26,180
<u>Road Maintenance</u>													
35-438-245	Highway Supplies	-	-	-	-	-	6,613	18,000	18,649	25,000	20,000	13,987	28,000
35-438-450	Road Maintenance	-	-	-	-	12,000	13,097	17,000	14,056	17,000	16,000	10,542	19,000
	Total Road Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 12,000	\$ 19,711	\$ 35,000	\$ 32,705	\$ 42,000	\$ 36,000	\$ 24,528	\$ 47,000
<u>Highway Const. & Rebuilding Projects</u>													
35-439-610	Salt Dome - General Construction Contract	-	-	-	-	-	-	500,000	-	500,000	-	-	-
	Total Highway Const. & Rebuilding Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ -	\$ -
<u>Debt Principal</u>													
35-471-175	2012B Bond Issue - Principal	205,000	205,000	210,000	210,000	215,000	215,000	220,000	224,600	227,800	-	-	-
	Total Debt Principal	\$ 205,000	\$ 205,000	\$ 210,000	\$ 210,000	\$ 215,000	\$ 215,000	\$ 220,000	\$ 224,600	\$ 227,800	\$ -	\$ -	\$ -
<u>Debt Interest</u>													
35-472-175	2012B Bond Issue - Interest	46,109	46,109	42,009	42,009	37,808	37,809	33,509	21,116	14,448	242,248	7,224	-
	Total Debt Interest	\$ 46,109	\$ 46,109	\$ 42,009	\$ 42,009	\$ 37,808	\$ 37,809	\$ 33,509	\$ 21,116	\$ 14,448	\$ 242,248	\$ 7,224	\$ -
<u>Interfund Transfers</u>													
35-492-001	Transfer to General Fund	-	-	-	53,970	-	-	-	-	-	-	-	-
35-492-021	Transfer To Debt Service Fund	-	-	-	34,240	-	-	-	221,259	-	-	-	242,600
	Total Interfund Transfers	\$ -	\$ -	\$ -	\$ 88,210	\$ -	\$ -	\$ -	\$ 221,259	\$ -	\$ -	\$ -	\$ 242,600
TOTAL REVENUES		0	\$ 739,909	\$ 742,299	\$ 736,990	\$ 770,102	\$ 733,500	\$ 730,541	\$ 659,000	\$ 766,785	\$ 668,800	\$ 718,348	\$ 711,695
TOTAL EXPENSES		\$ 739,909	\$ 585,821	\$ 650,609	\$ 472,779	\$ 689,808	\$ 436,836	\$ 1,298,509	\$ 798,717	\$ 1,466,248	\$ 565,227	\$ 251,165	\$ 931,680
Excess Revenue / (Expenses)		0	156,479	86,381	297,323	43,692	293,704	(639,509)	(31,931)	(797,448)	153,121	(239,294)	(219,480)
Beginning Fund Balance		\$ 303,227	\$ 385,364	\$ 495,861	\$ 541,842	\$ 762,224	\$ 839,165	\$ 1,210,501	\$ 1,132,869	\$ 1,231,200	\$ 1,082,453	\$ 1,082,453	\$ 1,235,574
Ending Fund Balance		\$ 303,227	\$ 541,842	\$ 582,242	\$ 839,165	\$ 805,916	\$ 1,132,869	\$ 570,992	\$ 1,100,938	\$ 433,752	\$ 1,235,574	\$ 843,160	\$ 1,016,094

**Warrington Township
Vehicle & Capital Replacement (38) Fund
2023 Proposed Budget**

Account Number	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
REVENUES													
<u>Interest Earnings</u>													
38-341-100	Interest Earnings	-	-	-	294	600	55	600	739	300	2,500	1,990	2,500
38-341-800	Interest Earnings	-	-	-	-	-	-	-	-	-	-	-	-
	<u>Total Interest Earnings</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 294</u>	<u>\$ 600</u>	<u>\$ 55</u>	<u>\$ 600</u>	<u>\$ 739</u>	<u>\$ 300</u>	<u>\$ 2,500</u>	<u>\$ 1,990</u>	<u>\$ 2,500</u>
<u>Capital and Contribution from Operating Dept</u>													
38-389-900	Capital Assessments	-	-	-	-	-	-	-	403,000	-	438,000	331,500	417,050
	<u>Capital and Contribution from Operating Dept</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 403,000</u>	<u>\$ -</u>	<u>\$ 438,000</u>	<u>\$ 331,500</u>	<u>\$ 417,050</u>
<u>Proceeds of General Fixed Asset Disposal</u>													
38-391-100	Proceeds from Sale	40,000	52,712	40,000	21,670	40,000	20,150	60,000	19,300	50,000	58,361	58,361	22,000
	<u>Total Proceeds of Gen Fixed Asset Disposal</u>	<u>\$ 40,000</u>	<u>\$ 52,712</u>	<u>\$ 40,000</u>	<u>\$ 21,670</u>	<u>\$ 40,000</u>	<u>\$ 20,150</u>	<u>\$ 60,000</u>	<u>\$ 19,300</u>	<u>\$ 50,000</u>	<u>\$ 58,361</u>	<u>\$ 58,361</u>	<u>\$ 22,000</u>
<u>Interfund Transfers</u>													
38-392-001	Departmental Assessments (Transfer from General	407,500	412,500	398,000	398,000	398,000	298,500	403,000	-	509,000	-	-	-
38-392-002	Transfer from Utility Proceeds Fund	-	-	-	-	-	-	850,000	850,000	-	-	-	-
38-392-008	Transfer from Water/Sewer Fund	-	-	-	-	-	-	850,000	-	-	-	-	-
	<u>Total Interfund Transfers</u>	<u>\$ 407,500</u>	<u>\$ 412,500</u>	<u>\$ 398,000</u>	<u>\$ 398,000</u>	<u>\$ 398,000</u>	<u>\$ 298,500</u>	<u>\$ 2,103,000</u>	<u>\$ 850,000</u>	<u>\$ 509,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<u>TOTAL REVENUES</u>	<u>\$ 447,500</u>	<u>\$ 465,212</u>	<u>\$ 438,000</u>	<u>\$ 419,964</u>	<u>\$ 438,600</u>	<u>\$ 318,705</u>	<u>\$ 2,163,600</u>	<u>\$ 1,273,039</u>	<u>\$ 559,300</u>	<u>\$ 498,861</u>	<u>\$ 391,851</u>	<u>\$ 441,550</u>
EXPENSES													
<u>Administration Vehicles</u>													
38-406-740	Administration Vehicles (new 2023)	-	-	-	-	-	-	-	-	-	-	-	50,000
38-406-750	Administration Cap Purchase - Equip (new 2023)	-	-	-	-	-	-	-	-	-	-	-	-
	<u>Total Administration Vehicles</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,000</u>
<u>Public Safety (Police)</u>													
38-410-740	Police - Vehicles	-	-	-	-	-	-	155,000	174,281	182,000	160,000	147,847	193,000
38-410-750	Police Cap Purchase - Equip	-	-	-	-	-	-	85,000	89,096	-	-	-	28,000
	<u>Total Public Safety (Police)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 240,000</u>	<u>\$ 263,377</u>	<u>\$ 182,000</u>	<u>\$ 160,000</u>	<u>\$ 147,847</u>	<u>\$ 221,000</u>
<u>Office of Emergency Services</u>													
38-411-740	EMS - Vehicle	-	-	-	-	-	-	-	-	80,000	80,000	52,949	-
38-411-750	EMS Cap Purchase - Equip (New 2023)	-	-	-	-	-	-	-	-	-	-	-	75,000
	<u>Total Office of Emergency Services</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 80,000</u>	<u>\$ 80,000</u>	<u>\$ 52,949</u>	<u>\$ 75,000</u>

**Warrington Township
Vehicle & Capital Replacement (38) Fund
2023 Proposed Budget**

Account Number	Account Description	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2022 YTD Actual	2023 Budget
<u>Public Works</u>													
38-430-740	DPW - Mecalac Excavator	-	-	-	-	-	-	100,000	54,790	31,602	31,602	31,601	31,602
38-430-741	Ex-mark Lawnmowers (2)	-	-	-	-	-	-	-	-	28,000	22,080	22,080	-
38-430-742	ATV - Plowing/Landscaping	-	-	-	-	-	-	-	-	15,000	13,044	13,044	-
	Total Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 54,790	\$ 74,602	\$ 66,726	\$ 66,725	\$ 31,602
<u>Park & Rec - Passive</u>													
38-454-740	P & R - Vehicles	-	-	-	-	-	-	33,000	-	30,000	6,000	28,400	-
	Total Park & Rec - Passive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,000	\$ -	\$ 30,000	\$ 6,000	\$ 28,400	\$ -
<u>New Purchases/Leases</u>													
38-474-101	Zoning Officer Vehicle	-	-	26,000	25,541	-	-	-	-	-	-	-	-
38-474-256	Police Patrol Sedan (1)	72,000	77,362	39,000	88,587	-	1,040	-	-	-	-	-	-
38-474-257	Police Patrol SUV (2)	46,000	112,183	-	-	-	-	-	-	-	-	-	-
38-474-258	Police - Utility Truck SUV (1)	-	-	50,000	57,970	-	-	-	-	-	-	-	-
38-474-259	Police- Admin SUV (1)	-	-	80,000	49,845	122,000	129,195	-	-	-	-	-	-
38-474-300	Police In-car video cameras	14,000	13,702	14,000	-	14,000	-	-	-	-	-	-	-
38-474-401	PS Radios Police 7yr lease	56,481	56,481	56,481	56,481	56,481	56,481	56,481	56,481	56,481	56,481	56,202	-
38-474-402	PS Radios - FM - 7 yr lease	-	-	-	-	20,000	-	-	6,989	-	-	-	-
38-474-501	Dallas Software	-	40,559	-	-	-	-	-	-	-	-	-	-
38-474-502	Computer Upgrades (2 servers)	-	29,210	25,000	475	-	-	-	-	-	-	-	-
38-474-651	PW - St Sweeper - 7 yr lease	-	125,075	125,075	-	-	-	-	-	-	-	-	-
38-474-652	PW -Veh Mack Truck lease	36,384	36,383	36,384	36,383	-	-	-	-	-	-	-	-
38-474-654	Street Sweeper - lease	38,792	38,792	38,792	38,792	38,793	38,792	38,792	38,792	38,792	-	-	-
38-474-655	PW - Bucket Truck	-	-	20,000	83,750	-	-	-	-	-	-	-	-
38-474-658	DPW - Hook Truck (1) Lease 3yr	110,400	86,750	80,077	80,077	73,487	73,404	-	-	-	-	-	-
38-474-659	DPW -JCB Attchmnts	55,000	52,462	-	-	-	-	-	-	-	-	-	-
38-474-660	Chev Pickup Truck 20	-	-	-	-	55,000	54,990	-	-	-	-	-	-
38-474-661	Chev Utility Truck	-	-	-	-	71,000	65,017	-	-	-	-	-	-
38-474-662	Mecalac Model 8 Excavator	-	-	-	-	130,766	-	-	-	-	-	-	-
38-474-800	2012 FEIS Vehicle Purchase	50,000	49,415	-	-	-	-	-	-	-	-	-	-
38-474-851	Emergency Services Vehicle	-	-	49,000	39,954	-	-	-	-	-	-	-	-
	Total New Purchases/Leases	\$ 479,057	\$ 718,375	\$ 639,809	\$ 557,855	\$ 581,527	\$ 418,918	\$ 95,273	\$ 102,261	\$ 95,273	\$ 56,481	\$ 56,202	\$ -
<u>Fiscal Agent Fees</u>													
38-475-319	Bank Fees	-	-	-	-	-	-	-	88	-	18	-	-
	Total Fiscal Agent Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 88	\$ -	\$ 18	\$ -	\$ -
	TOTAL REVENUES	\$ 447,500	\$ 465,212	\$ 438,000	\$ 419,964	\$ 438,600	\$ 318,705	\$ 2,163,600	\$ 1,273,039	\$ 559,300	\$ 498,861	\$ 391,851	\$ 441,550
	TOTAL EXPENSES	\$ 479,057	\$ 718,375	\$ 639,809	\$ 557,855	\$ 581,527	\$ 418,918	\$ 468,273	\$ 420,516	\$ 461,875	\$ 369,224	\$ 352,123	\$ 377,602
	Excess Revenue/(Expenses)	(31,557)	(253,163)	(201,809)	(137,892)	(142,927)	(100,213)	1,695,327	852,523	97,425	129,637	39,727	63,948
	Beginning Fund Balance	\$ 32,683	\$ (331,601)	\$ 215,552	\$ (584,763)	\$ 243,702	\$ (722,655)	\$ (819,916)	\$ (822,868)	\$ (90,189)	\$ 29,655	\$ 29,655	\$ 159,292
	Ending Fund Balance	\$ 1,126	\$ (584,763)	\$ 13,743	\$ (722,655)	\$ 100,775	\$ (822,868)	\$ 875,411	\$ 29,655	\$ 7,236	\$ 159,292	\$ 69,382	\$ 223,240