

Warrington Township 2017 Proposed Budget



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

Board of Supervisors

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

Barry P. Luber,
Township Manager

October 25, 2016

Cover photos –clockwise from top left:

Firefighters Colby Fisher and Conner McCann fighting a fire

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

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

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

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

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Manager's Budget Message

Warrington



Township

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BOARD OF SUPERVISORS
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TOWNSHIP MANAGER
BARRY P. LUBER

October 19, 2016

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

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

Hot Budget Topic- Water Contamination

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

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

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

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

Existing Rates

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

New Rates

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

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

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

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

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

General Economic Conditions

Warrington's economy was healthy in 2016 judging by the many residential and commercial developments started and/or completed. New Developments underway or completed during 2016 include: Warrington Point, High Grove Manor (residential and commercial), Gander Mountain and Valley Gate (Penrose Office/Retail building) to name a few. Not only does development create jobs,

but also increases the Real Estate tax base and generates additional tax revenue from the Earned Income and Local Services Tax. Additionally, each new development pays a Parks and Recreation assessment which generates money to improve the Township's many parks.

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

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

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

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

As we prepare for 2017, the development climate is changing in Warrington. There are fewer developments slated to be started in 2017 than in any of the last four years. The Board of Supervisors is taking a more careful look at the request for zoning changes (the Planning Commission is currently working on updating the Comprehensive Plan) and less large tracts of land are available to develop. This reduction in development, coupled with the need to pay for additional projects/services provided to the residents over the last three years has created a shortfall of approximately \$500,000 for 2017. To balance the budget, staff is recommending a .6 mil increase in the Debt Service Fund (the fund used to pay off the 2014 and 2016 bond issue/bank loan) and a .5 mil increase in the General Fund. The .5 mil increase in the General Fund will generate an estimated \$175,000 of the \$500,000 needed to balance the budget. Staff is also recommending that we take a one-time credit in the amount of \$270,000 from our Rate Stabilization Fund provided by our Health Plan Benefits Administrator, Delaware Valley Health Insurance Trust to reduce our health care premiums. The remaining \$65,000 was trimmed from Department requests for equipment and services. While these requested may be needed, it is recommended that it be deferred.

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

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

2016 ACCOMPLISHMENTS

Grants/Awards

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

Capital Projects

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

Public Works

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

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

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

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

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

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

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

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

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

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

Police

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

Water/Sewer

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

Finance/Administration/Human Resources/Communications

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

Parks and Recreation/Open Space

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

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

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

Code Enforcement/Emergency Services

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

GENERAL FUND BUDGET

2016 Projections

For 2016, we are projecting expenditures at \$13.26 million and revenues at \$13.49 million, thus creating an additional \$225,000 to add to the existing Fund Balance of \$2.6 million. The projected year-end Fund Balance will be \$2.89 million, or a 21.7% Fund Balance (percent of 2016 expenditures). The FOA (Government Finance Officers Association) recommends a minimum of 15% of current year expenditures as the minimum level of reserves that should be retained.

2017 Proposed Spending Plan

For 2017, we are again, proposing a fiscally conservative and balanced budget. Projected expenditures are \$12.96 million as compared to the \$12.76 million budgeted for 2016, **representing only a 1.5% increase over 2016**. Table I shows the 2013-2017 General Fund budget summaries.

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

| Description | 2013 Actual | 2014 Actual | 2015 Actual | 2016 Projected | 2017 Proposed |
|---|----------------|----------------|----------------|-------------------|------------------|
| EXPENDITURES | 11.17 | 12.72 | 13.29 | 13.26 | 12.96 |
| REVENUES | 12.21 | 12.89 | 13.57 | 13.48 | 12.96 |
| NET CHANGE IN FUND BALANCE | 1.05 | .17 | .28 | .22 | .00 |
| ENDING FUND BALANCE | 2.22 | 2.39 | 2.67 | 2.89 | 2.89 |
| % FUND BALANCE TO EXPENDITURES | 25.16% | 18.79% | 20.09% | 21.79% | 22.30% |

New Ideas for Enhanced Services to the Residents

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

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

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

2017 Proposed Taxes/Fees

The Proposed 2017 General Fund budget is a balanced budget with a .5 mill tax increase programmed for the General fund.

2017 Cost Drivers and Budget Variations

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

Fringe Benefits

Total fringe benefits will increase by only 2.6% for the General Fund. Traditionally, fringe benefit costs have increased by over 6% per year led by big increases in health care and Worker's Compensation premium costs. Staff researched some options for healthcare plans and surveyed the employees. The Township implemented the conversion to the Police Health Care plan for all non-police employees. This plan is at a lower cost than the previous plan which will allow the township to save on health care premiums. Additionally, the township's tax burden will be reduced when the Affordable Health Care "Cadillac Tax" goes into effect in 2020. All employees (except Police Officers) will be enrolled in this new plan. Additionally, all new employees (hired beginning in 2015); including Police Officers will be enrolled in a "new employee" plan which has hire co-pays than the Police Plan.

Residential and Commercial Development

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

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

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

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

TABLE II
2017 Budget Variances ≥ \$50,000

| REVENUES | EXPENSES | EXPLANATION | CUMULATIVE VARIANCE |
|-----------------|------------------|---|---------------------|
| 190,000 | | Real Estate Tax - .5 mil tax increase | \$190,000 |
| 100,000 | | Earned Income Tax | 290,000 |
| -82,800 | | SAFER Grant – Firefighters | 207,200 |
| -105,500 | | Public Safety (Permits) | 101,700 |
| -170,000 | | Park and Recreation Assessment Fee | -68,300 |
| 270,000 | | Refund of Prior year Expenditures (Health Premium Credit) | 201,700 |
| | 207,500 | Police Officer Salaries (2 new officers + wage increase) | 5,800 |
| | 116,000 | Police Officer Benefits (2 new officers + cost increase) | -121,800 |
| | 56,000 | Public Works Salaries (Director was contractor in 2016) | -177,800 |
| | \$208,000 | Transfers to Other Funds | \$30,200 |

GENERAL FUND FISCAL TREND ANALYSIS: 2017 –2021

Long Range Forecast for Revenue/Expenditures

As mentioned above, the General Fund balance is projected to be 21.79% (available cash dividend by 2016 expenditures) by the end of 2016. While this represents a sufficient “rainy day” fund according to GFOA, we must look at trends over time and projected future activities in the Township to determine a clearer picture of where the township will stand, financially speaking, in the long run. We are nearing the end of a building boom which is projected to curtail sometime in 2017, as the number of large tracts of land for development, are running out. While tax revenue such as Real Estate Taxes, and Earned Income Taxes should continue to rise over time as we have a larger tax base and more people working in the Township, there are also other revenue categories that will suffer once the building boom ends. Real Estate Transfer Tax in which we receive a percentage of each property sold within the Township will decrease as fewer new properties are built. Additionally, less development means less building permits, which means less permitting revenue received. There will also be a substantial decrease in the Park and Recreation fee revenue as development projects dwindle.

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

As previously discussed, the SAFER Grant used to hire a paid career firefighting staff runs out in 2016. The paid firefighters costs (salaries/benefits/equipment/uniforms/supplies) are approximately \$325,000 per year. Beginning in 2017, this entire amount will be borne by the General Fund.

On the expenditure side, consideration must be given to include the maintenance and upkeep on the expanding parks, open space and trail system. As the Board has made it a priority to acquire and develop open space, there will be manpower and other costs associated with these improvements to the Township. Salaries and Benefits for Township employees are the largest expense any municipality incurs, Warrington is no exception. Health care costs, while we have made changes to curtail some of this expense by changing plans for a majority of the staff, traditionally rises at a near double digit pace.

Moody's and the other interested financial parties will be watching the township very carefully as we attempt to balance future budgets with declining revenues and escalating expenses. I am recommending both the drawing down from our balance in the Rate Stabilization Fund held at DVIT in the amount of \$270,000 and, a millage increase of ½ of 1 mill to balance the 2017 General Fund budget and maintain fiscal stability.

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

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

| Description | 2016 Projected | 2017 Proposed | 2018 Forecast | 2019 Forecast | 2020 Forecast |
|------------------------------------|-------------------|------------------|------------------|------------------|------------------|
| EXPENDITURES | 13.26 | 12.96 | 12.80 | 12.28 | 12.43 |
| REVENUES | 13.48 | 12.96 | 14.30 | 14.54 | 14.90 |
| NET CHANGE IN FUND BALANCE | .22 | .00 | 1.50 | 1.05 | 2.47 |
| ENDING FUND BALANCE | 2.89 | 2.89 | 1.39 | .34 | -2.13 |
| % FUND BALANCE TO NET EXPENDITURES | 21.79 % | 22.30% | 10.85% | 2.77% | -17.14% |

WATER AND SEWER CAPITAL FUND BUDGET (Fund 6)

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

Water and Sewer Capital Projects Fund 2017 Projects

| Project Description | Amount |
|--|--------------------|
| Equipment | 10,000 |
| Vehicles | 50,000 |
| Sewer System Improvements | 30,000 |
| Pump Station Upgrades | 60,000 |
| Bristol Rd. Sewer | 230,000 |
| Tradesville Driveway | 100,000 |
| County Line Rd LPSS WD2 | 265,000 |
| Pump Station SCADA Integration | 105,000 |
| Warrington Oaks Pump Station Upgrade | 345,000 |
| Water Distribution System Improvements | 200,000 |
| Water Main Extensions/Connections | 1,430,000 |
| NWWA Interconnections | 256,800 |
| Booster Station Upgrades | 237,250 |
| Water Supply System Improvements | 30,000 |
| Costner Filtration Project | 989,000 |
| Orchard/Costner/Fairways Repairs | 170,000 |
| Wells 3 & 9 Filtration Project | 2,036,500 |
| Total Projects Cost | \$6,789,550 |

WATER AND SEWER OPERATING BUDGET (Fund 8)

2016 Projections

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

2017 Proposed Spending Plan

For 2017, the Water and Sewer Department is proposing \$7.71 million in expenditures. It is proposed that a 3% rate increase for sewer customers be implemented. A new rate structure for water customers is being recommended as well as a \$15 quarterly fee to provide a funding source for future capital improvements. This \$15 quarterly fee will replace the approximately \$7.70 fee that is now included in water bills (see the beginning of this 2017 Proposed Budget Message for the new water rate structure).

Table IV shows the 2013-2017 departmental budget summaries.

**TABLE IV
Water and Sewer Budget Summaries: 2013-2017**

| Description | 2013 Actual | 2014 Actual | 2015 Actual | 2016 Projected* | 2017 Proposed* |
|-----------------------------------|-------------|-------------|-------------|-----------------|----------------|
| EXPENDITURES | \$5,150,272 | \$5,625,272 | \$6,382,186 | \$6,794,328 | \$7,713,862 |
| REVENUES | 5,351,811 | 5,789,168 | 5,630,485 | 7,469,550 | 7,764,099 |
| NET CHANGE IN FUND BALANCE | 201,539 | 163,896 | -751,701 | 675,222 | 50,237 |
| ENDING FUND BALANCE | \$2,939,713 | \$3,103,609 | \$2,351,908 | \$3,027,130 | \$3,077,367 |

*2016 and 2017 will see an increase in expenditures and revenues due to the unforeseen PFOS (Perfluorooctane Sulfonate) contamination by the Willow Grove Joint Reserve Base. There are several projects that will resolve the contamination over the next three years. The Township had entered into a cooperative agreement with the U.S. Air Force for the reimbursement of costs associated with this project.

WATER AND SEWER BOND FUND – 2014 (Fund 9)

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

TABLE V
Water and Sewer Bond Projects

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

2016 CAPITAL PROJECTS – 2016 BOND FUND (Fund 14)

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

TABLE VI
Capital Projects 2017 Bond Fund Projects

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

OPEN SPACE FUND (Fund 16)

After Warrington voters approved the 2012 \$3 million open space referendum, in 2013, the Township issued \$2.2 million in bonds in 2013 and the remaining \$800,000 in 2014. In 2016, two projects were undertaken and completed. The construction of the “PECO Power Line “ walking trail which runs from Street Rd. to County Line Rd and the acquisition of a property located on Stump Rd. between Pickertown Rd. and Bristol Rd. consisting of approximately 6.7 acres. This property is adjacent to two other township owned properties to make one larger contiguous parcel of open space. This parcel has the potential for a future trail linkage.

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

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

CAPITAL PROJECTS 2014 BOND FUND (Fund 17)

The proceeds from the bond issue of 2014 are expected to be fully expended in 2017. An updates status report on all projects are included in Table VII below:

TABLE VII
Capital Projects 2014 Bond Fund Projects

| Project Description | Amount | Status |
|--------------------------|---------|---|
| Palomino Basin Retrofit | 0 | Will be completed in 2017 with funds from the 2016 Capital Projects Bond Fund |
| Streambank Stabilization | 240,000 | Will be completed in 2017 |

CAPITAL IMPROVEMENT FUND (Fund 19)

The Primary source of funding for this fund are transfers form the General Fund from the Parks and Recreation assessment and for other non-recurring revenue sources received in the General Fund. In 2016, the General Fund is projected to transfer \$750,000 to the Capital Improvement Fund to finance several projects. An additional \$205,000 is earmarked to be transferred to the Capital Improvement fund from the General Fund in 2017.

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

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

TABLE VIII
2017 Capital Improvement Fund Projects

| Project Description | Amount |
|--|------------------|
| Street Sign Reflectivity Project (<i>Unfunded Mandate</i>) | \$12,000 |
| MS4 System Mapping (<i>Unfunded Mandate</i>) | 25,000 |
| 2015 Park & Rec Plan | 18,380 |
| IPW – Repave Parking Lot | 175,000 |
| Barness Swim Club- Restroom Renovations | 145,000 |
| Transfer to Open Space Fund | 600,000 |
| Total | \$675,380 |

DEBT SERVICE FUND (Fund 21)

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

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

TABLE IX
2017 Debt Service Breakdown

| Project Description | Amount |
|--|--------------------|
| 2016 Bond Issue Interest – Capital Projects | 122,721 |
| 2016 Bond Issue Principal – Capital Projects | 255,670 |
| 2014 Bond Issue Interest – Capital Projects | 159,100 |
| 2014 Bond Issue Principal – Open Space | 95,000 |
| 2014 Bond Issue Interest – Open Space | 38,500 |
| 2013 Bond Issue Interest – Open Space | 60,643 |
| 2013 Bond Issue Principal (2008 Refinancing) | 355,000 |
| 2013 Bond Issue Interest (2008 Refinancing) | 139,128 |
| 2012 Bond Principal (2007 Refinancing) | 560,000 |
| 2012 Bond Interest (2007 Refinancing) | 135,944 |
| 1998 Loan Series Principal | 95,266 |
| 1998 Loan Series Interest | 3,897 |
| Trustee Fees | 2,000 |
| Total | \$2,012,869 |

HIGHWAY AID FUND (Fund 35)

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

INTERNAL SERVICES FUND (Fund 38)

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

In 2017, we are recommending the ISF to finance/purchase the following equipment as itemized in Table X below:

TABLE X
2017 Internal Services Fund Breakdown

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

2017 PROPOSED BUDGET – ALL FUNDS SUMMARY

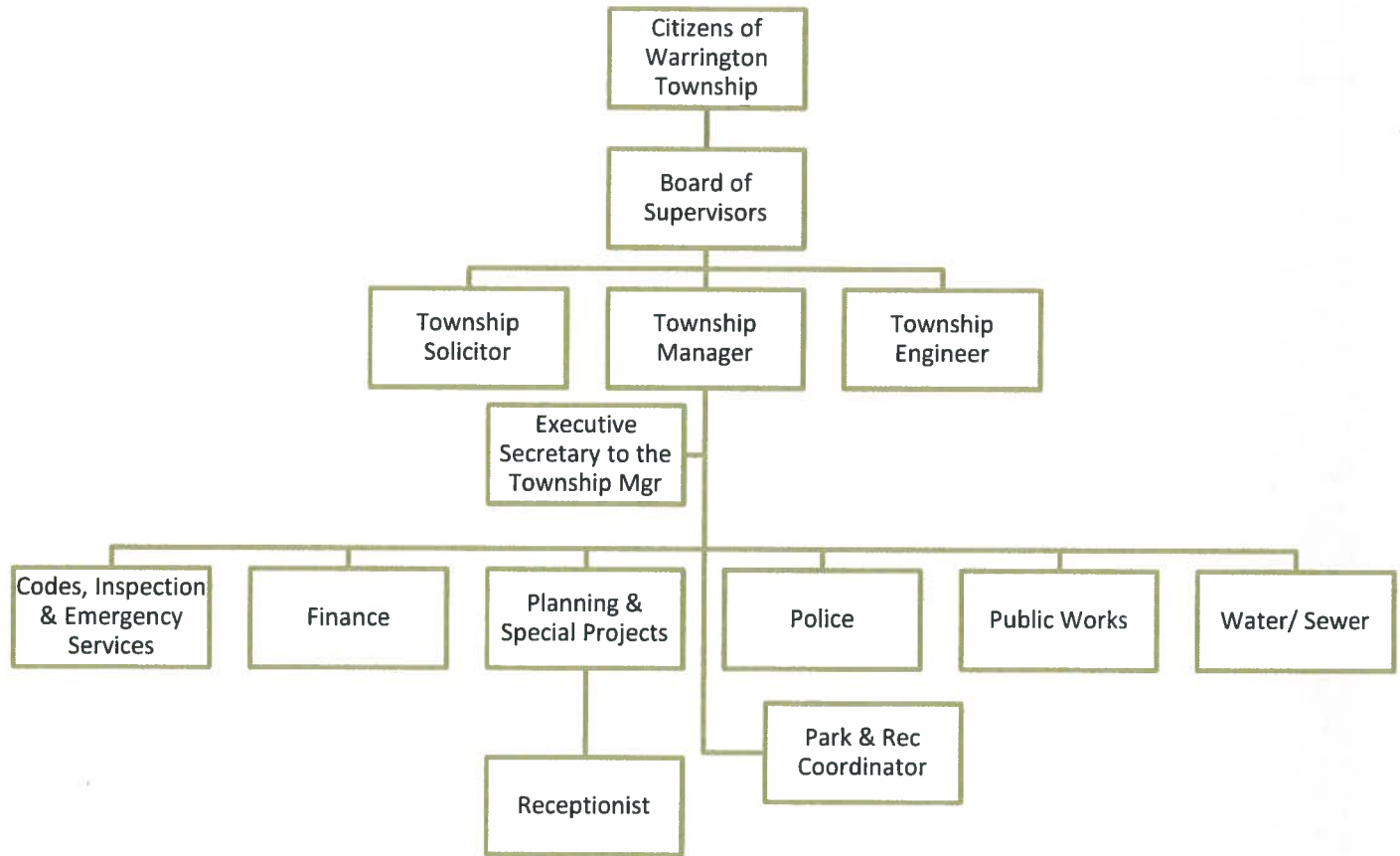
Table XI below shows a complete summary of all our operating and capital fund recommendations at this point in time in the process. The three (3) columns highlighted in yellow show our 2017 summary recommendations for all eleven (11) funds.

TABLE XI
All Funds Summary Table

| Operating And Capital Funds | 2016 Beginning Balances | 2016 Estimated Revenues | 2016 Estimated Expenditures | 2016 Ending Balances | 2017 Proposed Revenues | 2017 Proposed Expenditures | 20176 Ending Balances |
|-----------------------------------|-------------------------|-------------------------|-----------------------------|----------------------|------------------------|----------------------------|-----------------------|
| General | \$2,386,321 | \$13,422,285 | \$13,182,192 | \$2,626,414 | \$12,654,236 | \$12,764,236 | \$2,516,414 |
| Water/Sewer Capital (Tap-in fees) | 764,736 | 1,415,000 | 230,413 | 1,949,323 | 4,873,000 | 5,127,000 | 1,695,323 |
| Water/Sewer - Operating | 3,103,609 | 6,194,700 | 6,298,525 | 2,999,784 | 6,448,100 | 6,428,445 | 3,019,439 |
| Water/Sewer – 2014 Bonds | 8,926,858 | 16,000 | 2,827,000 | 6,115,858 | 16,000 | 5,758,000 | 373,858 |
| Capital Projects (2016 Bonds) | 0 | 0 | 0 | 0 | 5,003,000 | 2,487,000 | 2,516,000 |
| Open Space | 2,884,907 | 128,500 | 395,000 | 2,618,407 | 428,500 | 1,924,000 | 1,122,907 |
| Capital Projects (2014 Bonds) | 3,466,311 | 6,000 | 2,456,200 | 1,016,111 | 1,500 | 1,015,000 | 2,611 |
| Capital Improvement Fund | 703,893 | 670,250 | 400,000 | 974,143 | 375,400 | 1,335,000 | 14,543 |
| Debt Service | (222,962) | 2,051,000 | 1,639,064 | 188,974 | 1,586,750 | 1,765,678 | 10,046 |
| Highway Aid Fund | 102,493 | 562,172 | 665,359 | (694) | 639,300 | 616,659 | 21,947 |
| Internal Service Fund | 340,499 | 369,500 | 398,270 | 311,729 | 410,500 | 600,747 | 121,482 |
| TOTALS | \$22,456,665 | \$24,835,407 | \$28,492,023 | \$18,800,049 | \$32,436,286 | \$39,821,765 | \$11,414,570 |

Organizational Charts and Department Heads

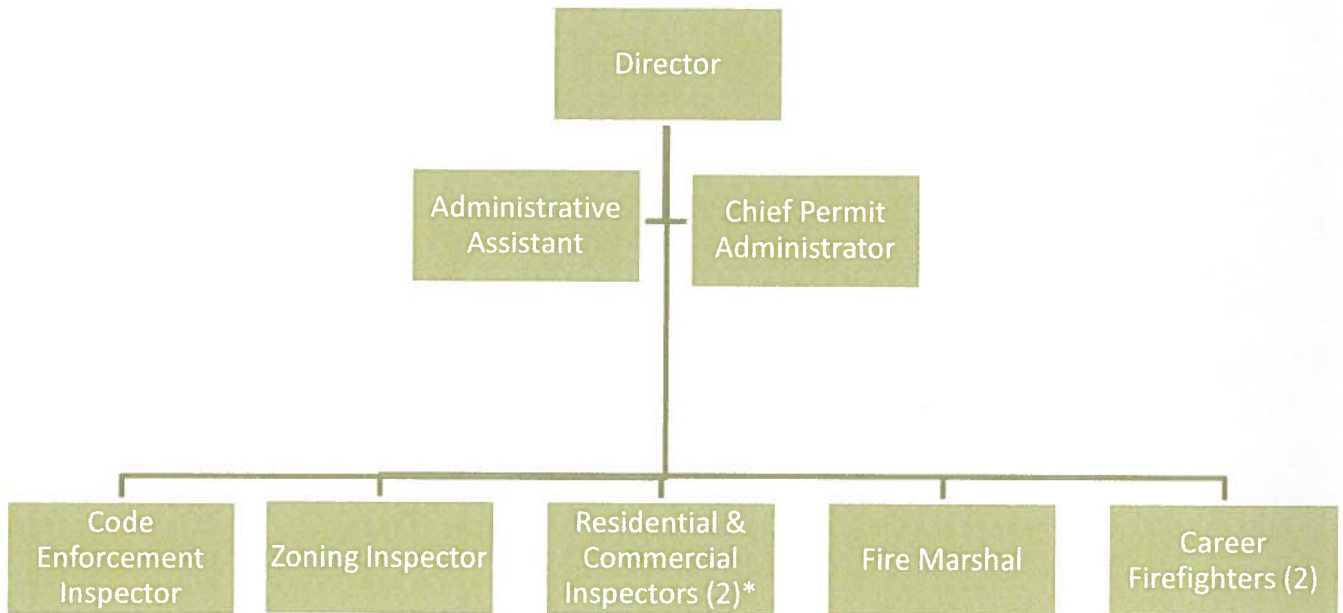
Warrington Township Organizational Chart



Boards and Commissions

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

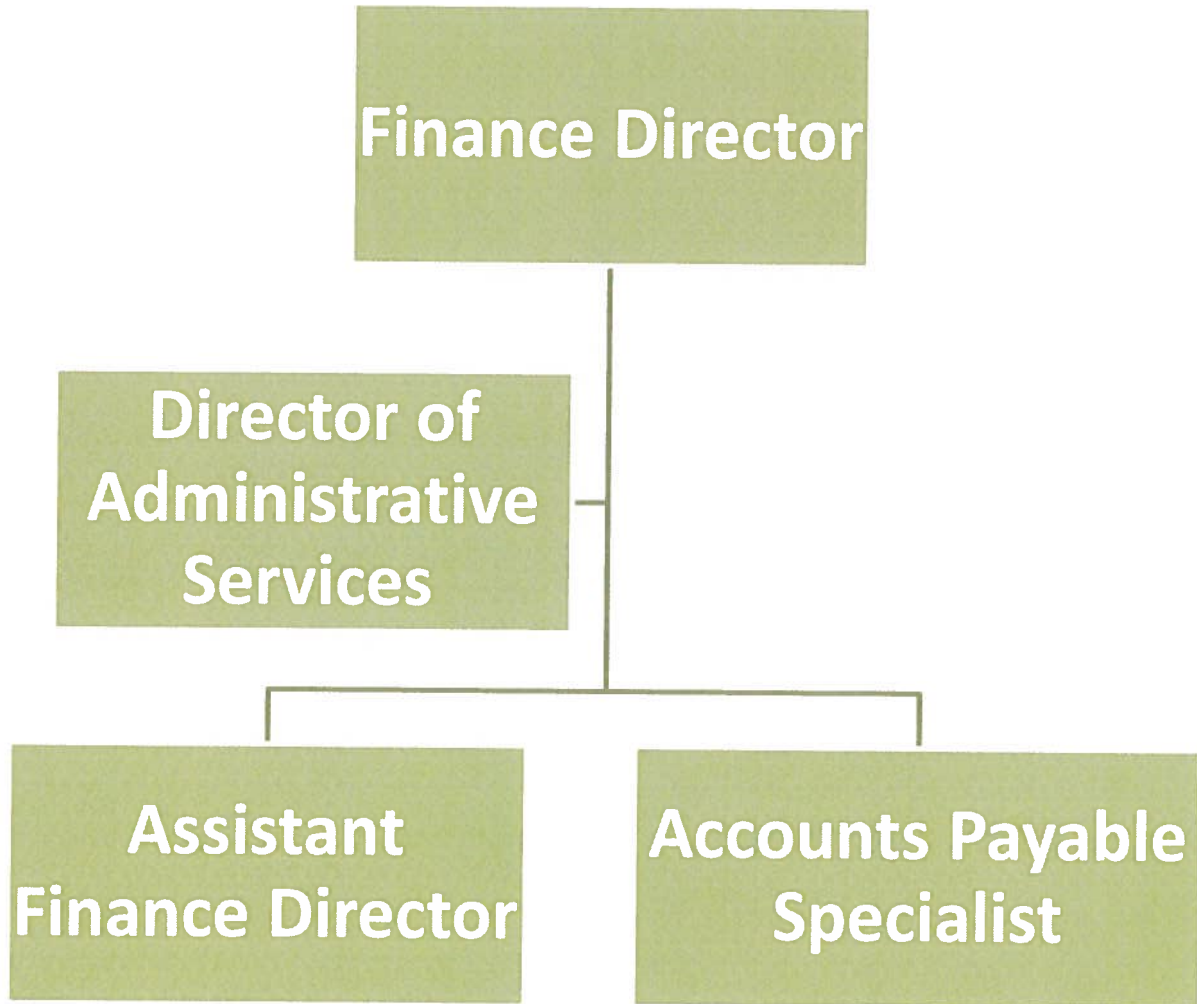
Emergency Services & Code Enforcement Full-time Employees



*These inspectors are subcontracted through Keystone Municipal Services

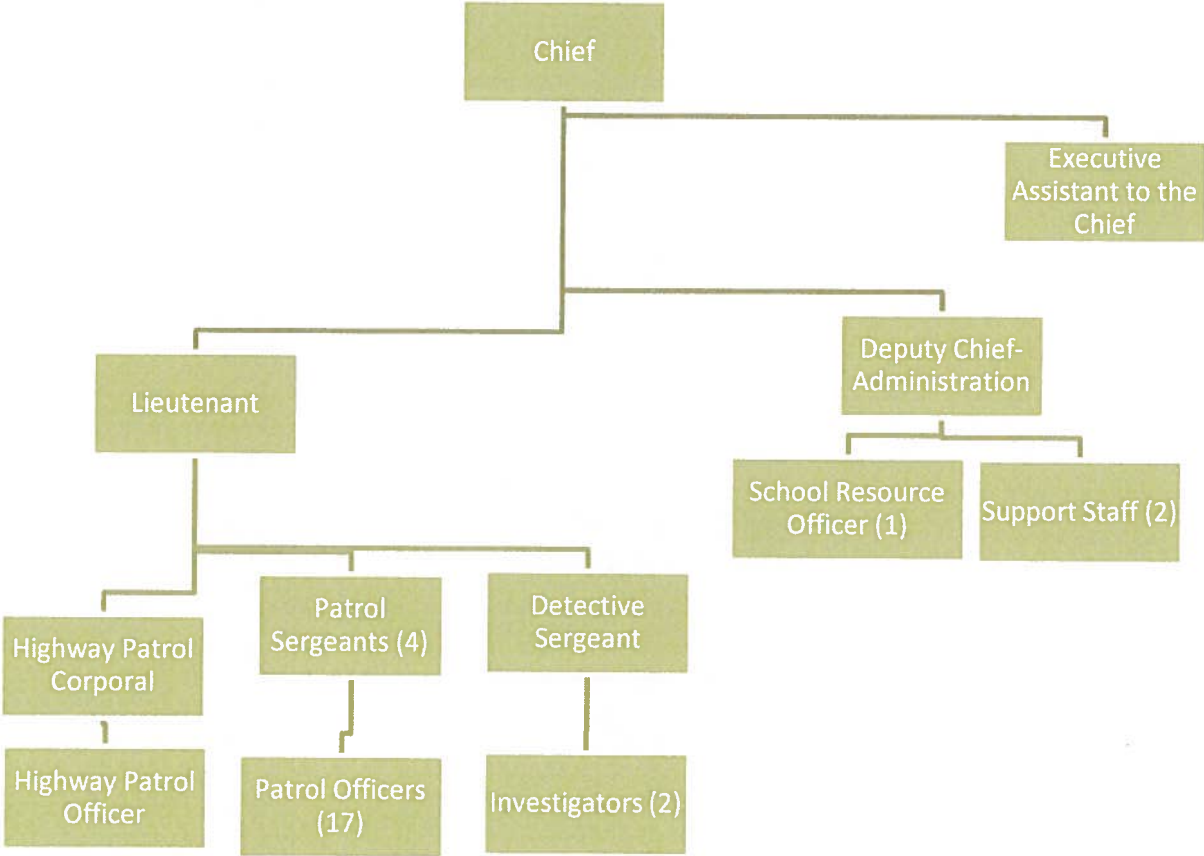
Finance

Full Time Employees



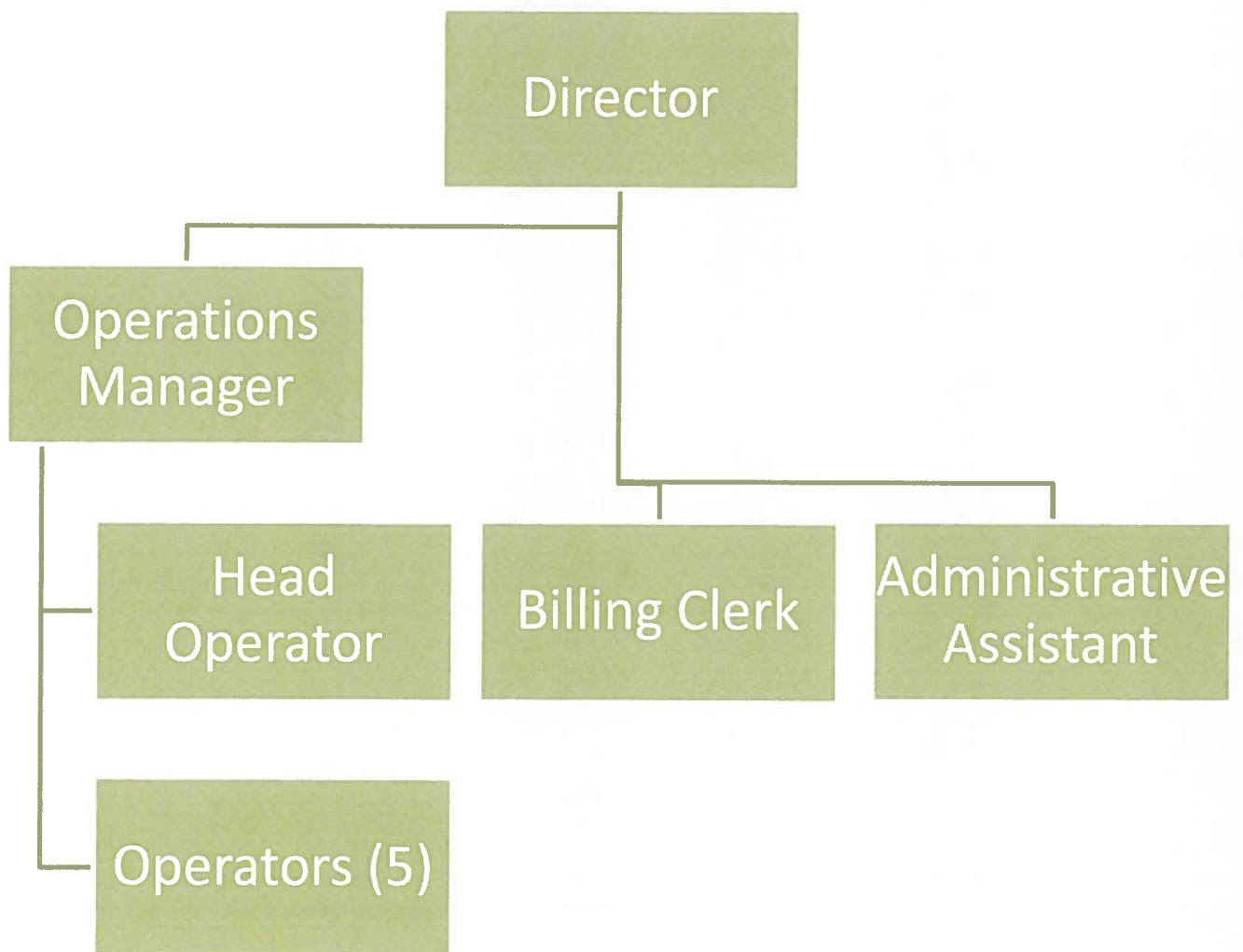
Police Department

Full Time Employees



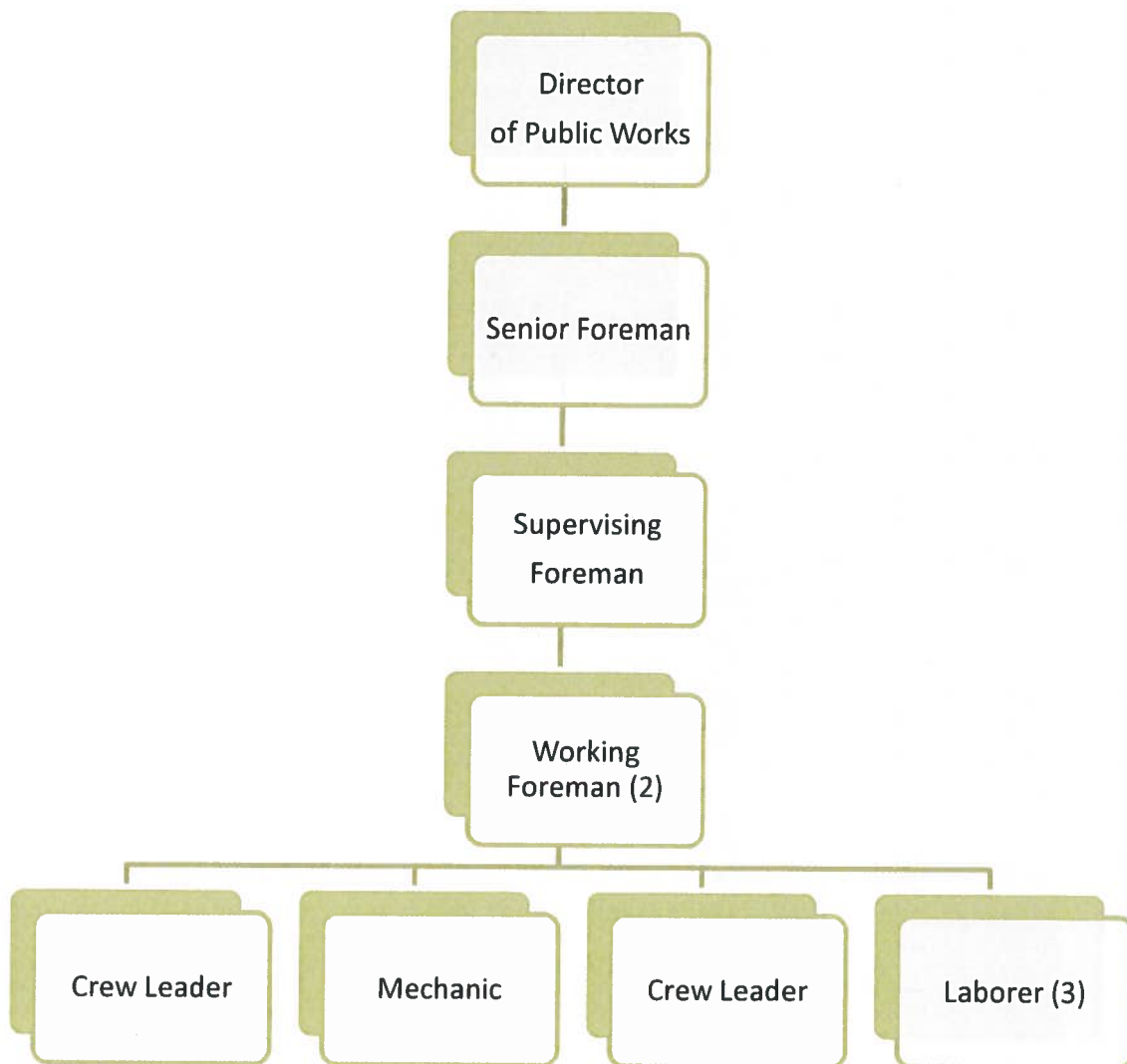
Water and Sewer Department

Full Time Employees



Public Works

Full Time Employees



Warrington Township 2017 Proposed Budget Department Heads

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

Codes, Inspections & Emergency

Services.....Lee Greenberg, Director

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

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

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

Public Works.....Joseph Knox, Director

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

**Warrington Township
2017 Proposed Budget
Budget Summary**



SUMMARY

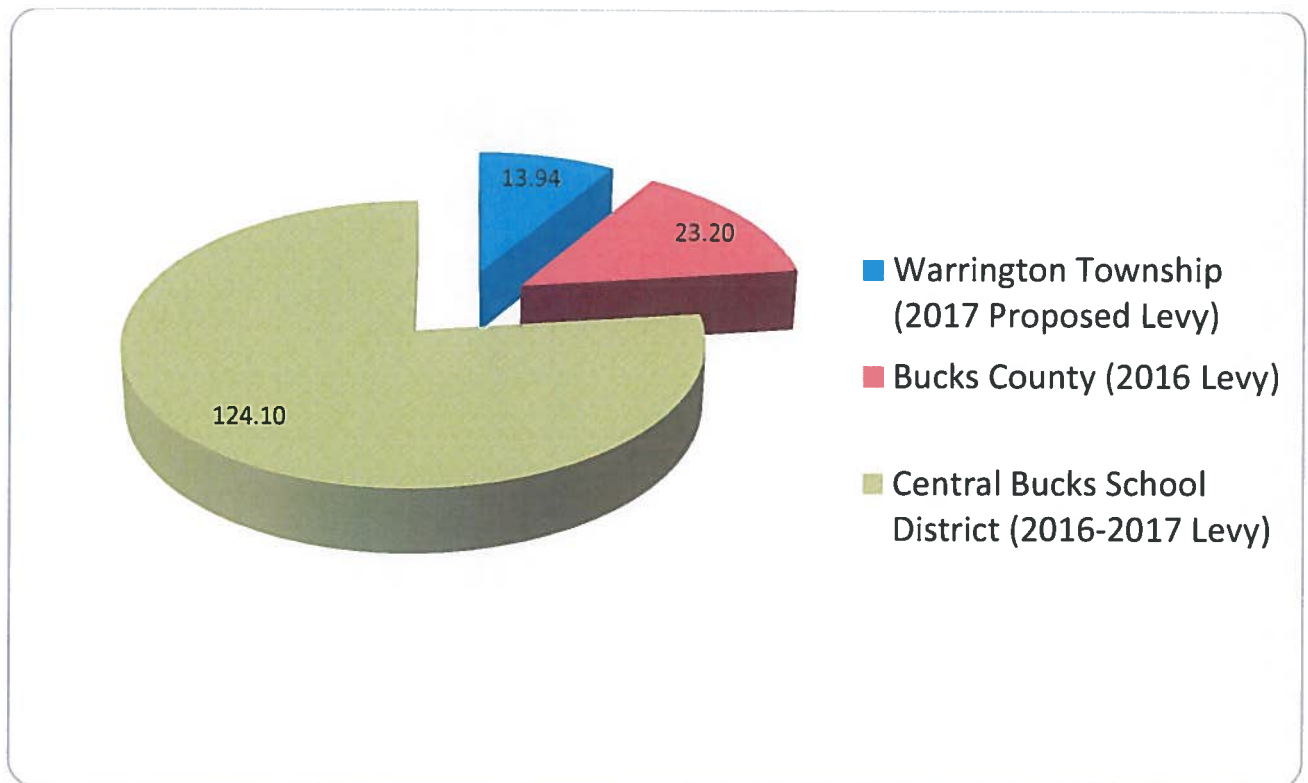
WARRINGTON TOWNSHIP

2016 PROPOSED BUDGET

ALL FUNDS SUMMARY

| <u>Operating And Capital Funds</u> | <u>2016 Beginning Fund Balances</u> | <u>2016 Estimated Revenues</u> | <u>2016 Estimated Expenditures</u> | <u>2016 Ending Fund Balance</u> | <u>Proposed 2017 Revenues</u> | <u>Proposed 2017 Expenditures</u> | <u>2017 Ending Balances</u> |
|--|---|--|--|---|---------------------------------------|---|-------------------------------------|
| General | 2,663,881 | 13,485,651 | 13,260,540 | 2,888,992 | 12,957,450 | 12,956,510 | 2,889,932 |
| Water and Sewer Capital Fund | 2,135,082 | 2,138,110 | 1,721,835 | 2,551,357 | 5,917,810 | 6,794,550 | 1,674,617 |
| Water and Sewer Operating Fund | 2,351,908 | 7,469,550 | 6,794,328 | 3,027,130 | 7,764,099 | 7,713,862 | 3,077,367 |
| Water and Sewer -2014 Bond Fund | 7,090,595 | 40,000 | 983,000 | 6,147,595 | 6,000 | 5,795,000 | 358,595 |
| Capital Projects (2016 Bonds) | 0 | 6,005,000 | 1,226,792 | 4,778,208 | 9,500 | 2,692,000 | 2,095,708 |
| Open Space | 3,034,229 | 216,450 | 933,252 | 2,317,427 | 298,250 | 1,783,250 | 832,427 |
| Capital Projects (2014 Bonds) | 1,211,460 | 2,500 | 975,000 | 238,960 | 1,000 | 239,960 | 0 |
| Capital Improvement Fund | 936,587 | 1,351,200 | 1,779,000 | 508,787 | 206,000 | 675,380 | 39,407 |
| Debt Service | 178,147 | 1,926,300 | 1,680,718 | 423,729 | 1,792,241 | 2,012,869 | 203,101 |
| Highway Aid Fund | 52,593 | 656,955 | 491,959 | 217,589 | 672,900 | 787,359 | 103,130 |
| Internal Service Fund | 328,521 | 413,200 | 567,661 | 174,060 | 436,200 | 541,208 | 69,052 |
| TOTALS | \$ 19,983,003 | \$ 33,704,916 | \$ 30,414,085 | \$ 23,273,834 | \$ 30,061,450 | \$ 41,991,947 | \$ 11,343,336 |

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



Warrington Township 2017 Proposed Budget Major Equipment Purchases

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

Warrington Township 2017 Proposed Budget General Fund

Officer Kelly Assisting the Phila Police



Movie Night at Mary Barness Swim Club



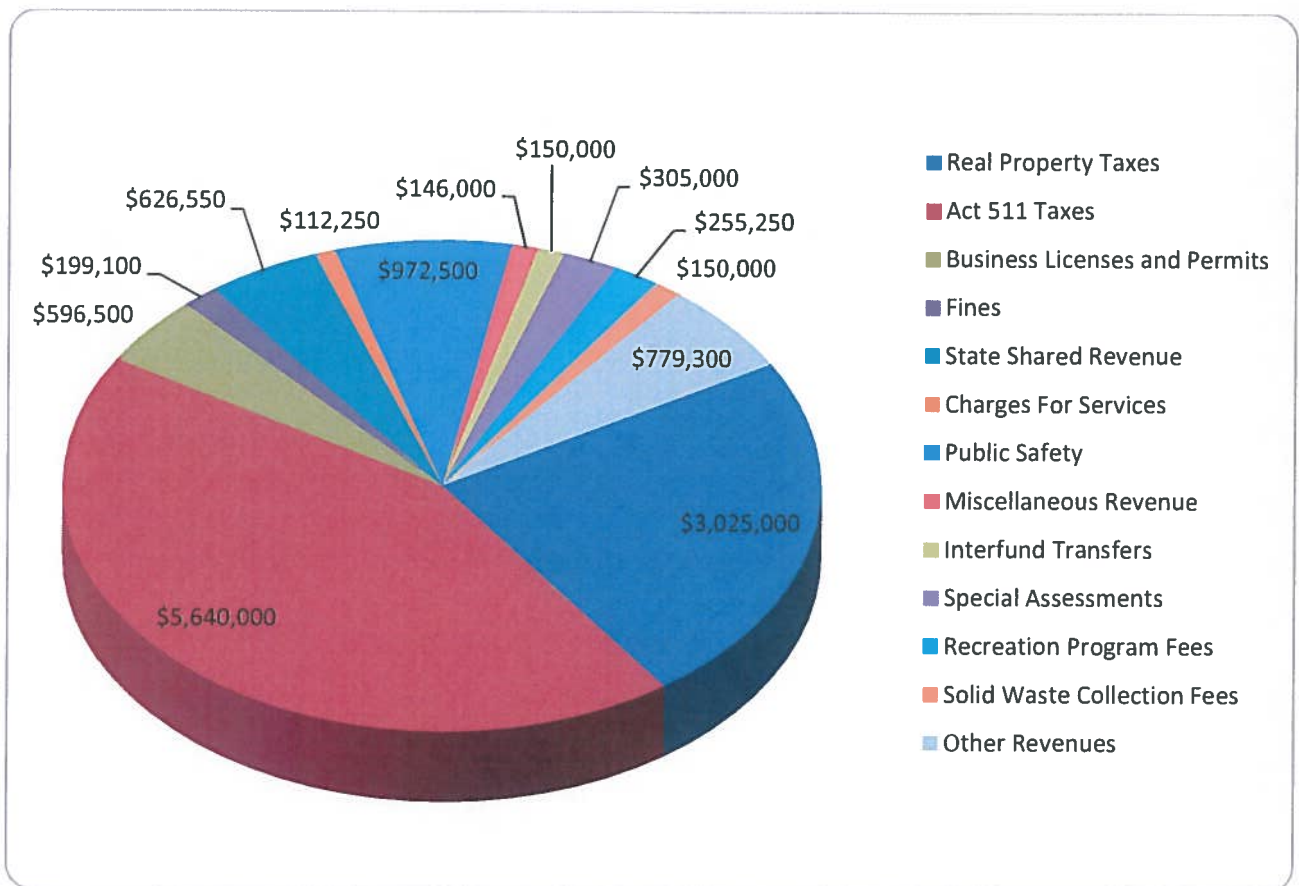
Firefighter Appreciation



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



Warrington Township 2017 Proposed Budget General Fund Revenue



**GENERAL FUND
REVENUES**

| Account Number | Description | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Projected | 2017 Proposed |
|------------------------------------|--------------------------------|------------------|------------------|------------------|-------------------|------------------|
| <u>Fund Balance</u> | | | | | | |
| | Beginning Fund Balance | \$ 2,216,225 | \$ 2,386,321 | \$ 2,663,881 | \$ 2,553,881 | \$ 2,888,992 |
| <u>Real Property Taxes</u> | | | | | | |
| 01.301.100.100 | Current Year | 1,924,468 | 1,984,671 | 2,060,000 | 2,060,000 | 2,250,000 |
| 01.301.100.200 | Current Year- Parks | 749,385 | 777,012 | 770,000 | 777,000 | 775,000 |
| | | 2,673,853 | 2,761,683 | 2,830,000 | 2,837,000 | 3,025,000 |
| <u>Act 511 Taxes</u> | | | | | | |
| 01.310.100 | Real Estate Transfers | 724,247 | 983,697 | 775,000 | 1,300,000 | 750,000 |
| 01.310.200 | Earned Income | 4,256,064 | 4,303,930 | 4,350,000 | 4,400,000 | 4,450,000 |
| 01.310.500 | Local Services Tax | 431,160 | 486,128 | 425,000 | 430,000 | 440,000 |
| | | 5,411,471 | 5,773,755 | 5,550,000 | 6,130,000 | 5,640,000 |
| <u>Licenses and Permits</u> | | | | | | |
| 01.321.640 | Contractor Licenses | 31,705 | 38,740 | 33,000 | 36,000 | 34,000 |
| 01.321.800 | Cable Television Fees | 533,752 | 549,610 | 540,000 | 561,000 | 560,000 |
| 01.321.820 | Street Opening Permits | 4,342 | 1,791 | 2,000 | 3,000 | 2,500 |
| | | 569,799 | 590,141 | 575,000 | 600,000 | 596,500 |
| <u>Fines</u> | | | | | | |
| 01.331.100 | Court Fines | 22,355 | 20,540 | 23,000 | 21,500 | 21,500 |
| 01.331.102 | Non Traffic Violations | 675 | 325 | 1,500 | 500 | 500 |
| 01.331.105 | County Fines | 157,478 | 153,130 | 148,000 | 165,000 | 165,000 |
| 01.331.110 | State Police Fines | 11,899 | 11,664 | 10,000 | 10,000 | 11,000 |
| 01.331.120 | Local Ordinance Fines | 550 | 974 | 1,000 | 1,300 | 1,100 |
| | | 192,957 | 186,633 | 183,500 | 198,300 | 199,100 |
| <u>Interest Earnings</u> | | | | | | |
| 01.341.100 | Interest Earnings | 4,896 | 7,377 | 7,000 | 11,000 | 14,000 |
| <u>Rents and Royalties</u> | | | | | | |
| 01.342.200 | Building Rentals | 31,345 | 73,288 | 60,000 | 55,000 | 57,000 |
| 01.342.300 | Rental Income | 418,900 | 392,421 | 380,000 | 380,000 | 380,000 |
| | | 450,245 | 465,709 | 440,000 | 435,000 | 437,000 |
| <u>Federal Grants</u> | | | | | | |
| 01.351.120 | Federal Grants - FEMA | 0 | 0 | 0 | 170,964 | 0 |
| 01.351.130 | Federal Grants - SAFER | 164,318 | 286,094 | 82,800 | 36,788 | 0 |
| 01.351.200 | Federal Public Safety Grants | 4,822 | 5,503 | 0 | 0 | 0 |
| | | 169,140 | 291,597 | 82,800 | 207,752 | 0 |
| <u>State Shared Revenue</u> | | | | | | |
| 01.355.010 | Public Utility Realty Taxes | 11,791 | 11,215 | 11,200 | 11,666 | 11,500 |
| 01.355.080 | Alcoholic Beverage Licenses | 6,300 | 7,050 | 7,000 | 7,050 | 7,050 |
| 01.355.120 | State Aid Pension Contribution | 344,669 | 384,242 | 370,000 | 406,842 | 403,000 |
| 01.355.300 | Fire Relief Fund | 223,982 | 151,402 | 150,000 | 151,491 | 150,000 |
| 01.355.400 | Recycling Grant | 66,168 | 64,940 | 65,700 | 65,720 | 55,000 |
| | | 652,910 | 618,849 | 603,900 | 642,769 | 626,550 |

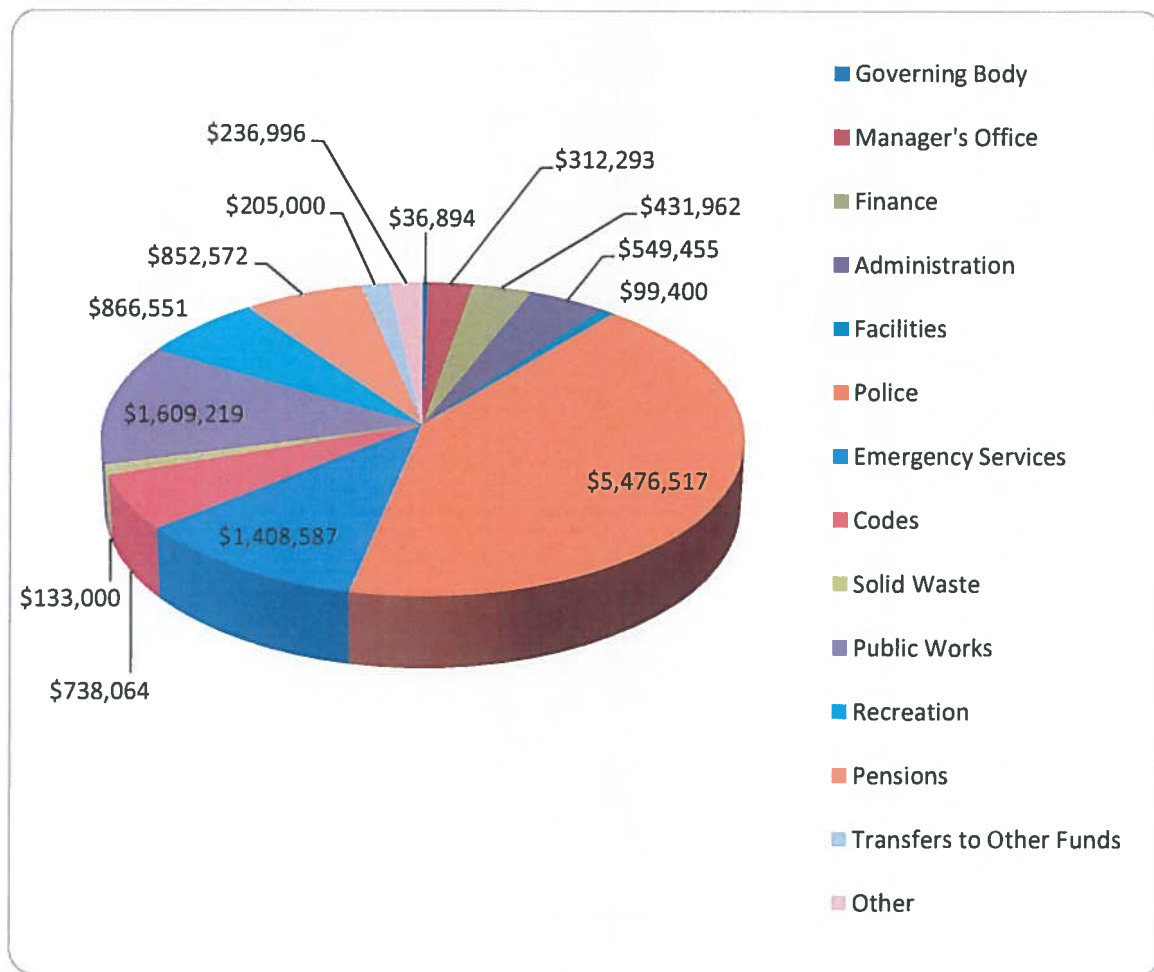
**GENERAL FUND
REVENUES**

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

**GENERAL FUND
REVENUES**

| Account Number | Description | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Projected | 2017 Proposed |
|---|---------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <u>Recreation Program Fees - continued</u> | | | | | | |
| 01.367.950 | Swim Club-Membership Fees | 110,496 | 93,494 | 105,000 | 91,366 | 95,000 |
| 01.367.951 | Swim Club-Daily Fees | 24,068 | 30,923 | 30,000 | 44,478 | 41,000 |
| 01.367.953 | Swim Club- Replacement I'D's | 195 | 211 | 200 | 75 | 100 |
| 01.367.954 | Swim Club- Concession Stand rent | 0 | 0 | 0 | 1,000 | 1,500 |
| 01.367.955 | Swim Club -Facility Rentals | 8,429 | 7,318 | 8,500 | 8,228 | 8,500 |
| 01.367.956 | Swim Club - Swim Team Fees | 19,275 | 15,920 | 3,000 | 2,940 | 3,000 |
| 01.367.957 | Swim Club-Program Fees-Swim/Scuba | 7,110 | 9,993 | 10,000 | 8,754 | 9,000 |
| 01.367.958 | Swim Club - Snack Bar Games | 858 | 936 | 1,100 | 927 | 1,000 |
| 01.367.959 | Swim Club - Sponsorship Revenue | 1,145 | 449 | 1,000 | 625 | 1,000 |
| | | 347,317 | 340,630 | 258,450 | 249,510 | 255,250 |
| <u>Special Assessments</u> | | | | | | |
| 01.383.700 | Park and Recreation Assessments | 357,786 | 476,187 | 375,000 | 280,000 | 205,000 |
| 01.383.720 | Regal Cinema Impact Fees | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| | | 457,786 | 576,187 | 475,000 | 380,000 | 305,000 |
| <u>Contributions and Donations</u> | | | | | | |
| 01.387.100 | Misc Donations | 700 | 742 | 1,000 | 1,550 | 1,500 |
| 01.387.200 | Contributions - Emergency Services | 210 | 945 | 0 | 0 | 0 |
| 01.387.250 | Donations - Police | 0 | 0 | 0 | 7,400 | 1,000 |
| 01.387.600 | Misc. EAC Donations | 0 | 150 | 500 | 670 | 500 |
| | | 910 | 1,837 | 1,500 | 9,620 | 3,000 |
| <u>Miscellaneous Revenue</u> | | | | | | |
| 01.389.100 | Miscellaneous Revenues | 5,740 | 7,309 | 5,000 | 14,000 | 6,000 |
| 01.389.150 | Insurance Recoveries | 6,852 | 16,869 | 15,000 | 75,000 | 15,000 |
| 01.389.175 | Disability/Worker's Comp. Reimb. | 11,555 | 51,058 | 25,000 | 30,000 | 25,000 |
| 01.389.300 | Fire Capital Revenue | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| 01.391.110 | Surplus Equipment Sales | 0 | 0 | 100 | 0 | 0 |
| 01.391.200 | Sale of TDR's | 342,000 | 0 | 0 | 0 | 0 |
| 01.391.300 | Sale/Comdenation of Township Property | 0 | 38,510 | 0 | 0 | 0 |
| | | 466,147 | 213,746 | 145,100 | 219,000 | 146,000 |
| <u>Interfund Transfers</u> | | | | | | |
| 01.392.008 | Transfer From W & S Fund | 104,500 | 100,000 | 100,000 | 150,000 | 150,000 |
| 01.392.035 | Transfer From Liquid Fuels Fund | 0 | 0 | 0 | 0 | 0 |
| | | 104,500 | 100,000 | 100,000 | 150,000 | 150,000 |
| <u>Refunds of Prior Year Expenditures</u> | | | | | | |
| 01.395.100 | Prior Year Refunds | 41,836 | 24,084 | 15,486 | 25,000 | 295,000 |
| TOTAL REVENUES | | 12,891,103 | 13,574,727 | 12,654,236 | 13,485,651 | 12,957,450 |
| TOTAL AVAILABLE BALANCE | | \$ 15,107,328 | \$ 15,961,048 | \$ 15,318,117 | \$ 16,039,532 | \$ 15,846,442 |

Warrington Township 2017 Proposed Budget General Fund Expenditures



**GENERAL FUND
EXPENDITURES**

| Account Number | Description | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Projected | 2017 Proposed |
|---|------------------------------|----------------|----------------|-----------------|-------------------|------------------|
| <u>Governing Body</u> | | | | | | |
| 01.400.105 | Salaries and Wages | 16,250 | 16,250 | 16,250 | 16,250 | 16,250 |
| 01.400.196 | Group Benefits | 1,008 | 1,008 | 1,244 | 1,244 | 1,244 |
| 01.400.210 | Office Supplies | 254 | 276 | 300 | 900 | 300 |
| 01.400.261 | Minor Equipment | | 798 | 0 | 2,000 | 1,000 |
| 01.400.310 | Professional Services | 0 | 0 | 2,000 | 5,400 | 2,000 |
| 01.400.321 | Telephone | 3,914 | 2,927 | 5,500 | 3,200 | 3,200 |
| 01.400.341 | Advertising | 2,148 | 1,223 | 2,500 | 2,500 | 2,200 |
| 01.400.342 | Printing | 0 | 43 | 200 | 200 | 200 |
| 01.400.420 | Dues & Subscriptions | 25 | 3,281 | 3,500 | 3,500 | 3,500 |
| 01.400.460 | Seminars, Conf & Meetings | 1,971 | 4,999 | 5,000 | 6,400 | 6,000 |
| 01.400.491 | General Expenses | (203) | 1,503 | 1,000 | 1,200 | 1,000 |
| | | 25,367 | 32,308 | 37,494 | 42,794 | 36,894 |
| <u>Township Manager's Office</u> | | | | | | |
| 01.401.110 | Salaries and Wages | 180,609 | 174,794 | 210,012 | 125,000 | 213,744 |
| 01.401.196 | Group Benefits | 79,572 | 66,934 | 81,500 | 52,500 | 81,548 |
| 01.401.210 | Office Supplies | 603 | 818 | 500 | 250 | 500 |
| 01.401.231 | Motor Fuel | 1,244 | 369 | 1,500 | 350 | 1,000 |
| 01.401.261 | Minor Equipment | 3,262 | 505 | 2,000 | 500 | 1,000 |
| 01.401.310 | Professional Services | 98 | 0 | 0 | 0 | 0 |
| 01.401.321 | Telephone | 4,680 | 5,538 | 5,000 | 900 | 2,600 |
| 01.401.325 | Postage | 0 | 0 | 100 | 0 | 0 |
| 01.401.342 | Printing | 0 | 0 | 100 | 150 | 200 |
| 01.401.374 | Machinery & Equipment Repair | 412 | 220 | 2,500 | 250 | 200 |
| 01.401.375 | Vehicle Maintenance | 628 | 539 | 500 | 200 | 200 |
| 01.401.420 | Dues & Subscriptions | 7,161 | 2,082 | 4,500 | 3,000 | 3,000 |
| 01.401.460 | Seminars, Conf & Meetings | 5,320 | 2,659 | 3,000 | 2,000 | 3,000 |
| 01.401.460 | General Expenses | 0 | 0 | 0 | 0 | 300 |
| 01.401.900 | Capital Assessment | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| | | 288,589 | 259,458 | 316,212 | 190,100 | 312,293 |
| <u>Finance</u> | | | | | | |
| 01.402.110 | Salary/Wages | 154,064 | 187,983 | 193,800 | 150,000 | 188,424 |
| 01.402.112 | Salary/Wages/Part-time | 0 | 8,000 | 5,000 | 27,000 | 15,000 |
| 01.402.180 | Overtime | 101 | 638 | 300 | 750 | 500 |
| 01.402.196 | Group Benefits | 89,281 | 90,694 | 103,900 | 72,000 | 96,638 |
| 01.402.210 | Office supplies | 1,331 | 1,098 | 1,200 | 1,000 | 1,000 |
| 01.402.261 | Minor Equipment | 0 | 0 | 500 | 250 | 500 |
| 01.402.310 | Professional Services | 71,891 | 79,116 | 70,000 | 80,000 | 80,000 |
| 01.402.311 | Audit & Accounting Services | 18,250 | 18,000 | 20,000 | 25,600 | 25,600 |
| 01.402.319 | Other Services & Fees | 4,075 | 623 | 1,400 | 1,300 | 1,400 |
| 01.402.321 | Telephone | 3,380 | 1,804 | 4,000 | 1,900 | 2,500 |
| 01.402.325 | Postage | 366 | (1,921) | 400 | 600 | 400 |
| 01.402.342 | Printing | 183 | 318 | 500 | 750 | 500 |
| 01.402.420 | Dues & Subscriptions | 711 | 1,827 | 500 | 150 | 500 |
| 01.402.430 | R/E Taxes Paid | 13,686 | 11,868 | 14,000 | 16,700 | 17,000 |
| 01.402.460 | Seminars, Conf & Meetings | 888 | 1,291 | 2,000 | 1,300 | 2,000 |
| | | 358,207 | 401,339 | 417,500 | 379,300 | 431,962 |

**GENERAL FUND
EXPENDITURES**

| Account Number | Description | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Projected | 2017 Proposed |
|---|---------------------------------------|----------------|----------------|-----------------|-------------------|------------------|
| <u>Tax Collection</u> | | | | | | |
| 01.403.110.100 | Tax Collector - General Fund | 22,642 | 34,922 | 32,000 | 33,000 | 33,000 |
| 01.403.110.200 | Tax Collector - Park & Rec | 7,514 | 12,000 | 13,000 | 13,500 | 13,500 |
| 01.403.196 | Group Benefits | 3,457 | 3,589 | 3,400 | 4,000 | 3,560 |
| 01.403.325 | Postage | 7,732 | 7,079 | 4,600 | 2,700 | 3,000 |
| 01.403.342 | Printing | 0 | 0 | 1,400 | 200 | 1,400 |
| | | 41,345 | 57,591 | 54,400 | 53,400 | 54,460 |
| <u>General Government Administration</u> | | | | | | |
| 01.406.110 | Salaries and Wages | 65,450 | 81,714 | 87,300 | 87,300 | 91,751 |
| 01.406.112 | Salaries and Wages-Part-Time/Seasonal | 5,951 | 15,032 | 10,000 | 10,000 | 7,500 |
| 01.406.180 | Overtime | 5 | 59 | 500 | 200 | 400 |
| 01.406.196 | Group Benefits | 47,285 | 72,815 | 54,700 | 54,000 | 47,503 |
| 01.406.210 | Office Supplies | 3,214 | 3,806 | 3,500 | 3,000 | 3,200 |
| 01.406.261 | Minor Mach. & Equip. | 2,907 | 1,715 | 1,500 | 1,000 | 1,000 |
| 01.406.310 | Professional Services | 35,814 | 66,087 | 45,000 | 60,000 | 60,000 |
| 01.406.313 | Township Engineer | 117,625 | 114,186 | 115,000 | 170,000 | 130,000 |
| 01.406.314-100 | Professional Services-Legal | 0 | 1,223 | 10,000 | 3,000 | 3,000 |
| 01.406.314-200 | Township Solicitor | 84,373 | 82,041 | 110,000 | 105,000 | 105,000 |
| 01.406.314-300 | Labor Counsel Services | 0 | 101 | 3,000 | 6,500 | 3,000 |
| 01.406.314-400 | Special Legal Services | 6,569 | 7,691 | 2,500 | 0 | 0 |
| 01.406.314-500 | Litigation & Arbitration | 3,063 | 2,940 | 5,000 | 15,000 | 10,000 |
| 01.406.319 | Other Services & Fees | 22,306 | 25,484 | 25,000 | 30,000 | 25,000 |
| 01.406.321 | Telephone | 6,116 | 2,642 | 6,800 | 4,500 | 4,500 |
| 01.406.325 | Postage | 3,646 | 7,775 | 8,000 | 13,000 | 12,000 |
| 01.406.341 | Advertising | 8,134 | 2,581 | 3,000 | 2,000 | 2,500 |
| 01.406.375 | Maint. ^ Repairs - Vehicles | 45 | 18 | 1,000 | 500 | 500 |
| 01.406.384 | Mach.& Equip.Rental | 9,554 | 10,672 | 8,000 | 8,000 | 8,000 |
| 01.406.410 | Judgements & Damages | 20,000 | 0 | 0 | 0 | 0 |
| 01.406.420 | Dues & Subscriptions | 1,748 | 1,134 | 1,000 | 1,500 | 1,000 |
| 01.406.450 | Contracted Services | 29,350 | 20,100 | 25,000 | 27,000 | 25,000 |
| 01.406.457 | Doc.Mgmt.License & Support | 0 | 16,640 | 16,650 | 0 | 0 |
| 01.406.460 | Seminars, Conf & Meetings | 397 | 2,588 | 400 | 1,200 | 600 |
| 01.406.491 | General Administrative Expense | 1,712 | 2,958 | 2,000 | 3,500 | 3,000 |
| 01.406.900 | Capital Assessment | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| | | 480,264 | 547,000 | 549,850 | 611,200 | 549,455 |
| <u>Township Facilities</u> | | | | | | |
| 01.409.226 | Repair & Maint.Supplies | 0 | 211 | 500 | 200 | 500 |
| 01.409.241 | General Operating Supplies | 4,564 | 3,069 | 4,000 | 4,500 | 4,500 |
| 01.409.261 | Minor Equipment | 0 | 5,003 | 6,000 | 2,000 | 1,000 |
| 01.409.310 | Professional Services | 12,293 | 0 | 0 | 0 | 0 |
| 01.409.321 | Telephone | 7,522 | 2,529 | 3,500 | 2,400 | 2,400 |
| 01.409.360 | Utilities | 29,919 | 18,826 | 33,000 | 40,000 | 41,000 |
| 01.409.373 | Building Maint & Repairs | 15,331 | 9,746 | 15,000 | 12,000 | 14,000 |
| 01.409.384 | Mach. & Equip.Rental | 258 | 0 | 1,000 | 1,000 | 1,000 |
| 01.409.450 | Contracted Maintenance Services | 32,359 | 52,239 | 46,000 | 35,000 | 35,000 |
| | | 102,246 | 91,623 | 109,000 | 97,100 | 99,400 |

**GENERAL FUND
EXPENDITURES**

| Account Number | Description | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Projected | 2017 Proposed |
|--|-------------------------------------|--------------------|--------------------|---------------------|-----------------------|----------------------|
| <u>Police Services</u> | | | | | | |
| 01.410.110 | Salary/Wages/NonBargining | 333,781 | 459,124 | 356,900 | 384,000 | 363,961 |
| 01.410.112 | Salary/Wages/Staff | 165,863 | 180,926 | 175,000 | 185,000 | 191,047 |
| 01.410.113 | Salary/Wages/Bargaining | 2,256,719 | 2,351,127 | 2,358,300 | 2,358,000 | 2,565,842 |
| 01.410.115 | Salary/Wages - Part Time Officers | 0 | 8,513 | 20,000 | 10,000 | 0 |
| 01.410.117 | Auxiliary Police | 23,102 | 35,590 | 23,000 | 40,000 | 35,000 |
| 01.410.172 | Holiday Pay | 60,357 | 66,491 | 72,400 | 72,400 | 78,650 |
| 01.410.179 | Longevity | 103,633 | 102,749 | 109,600 | 109,600 | 112,983 |
| 01.410.180 | Overtime | 172,981 | 183,140 | 160,000 | 155,000 | 165,000 |
| 01.410.185 | Vacation & Comp Time Buy Back | 15,404 | (21,925) | 55,000 | 25,000 | 25,000 |
| 01.410.196 | Group Benefits | 1,153,183 | 1,299,110 | 1,367,900 | 1,300,000 | 1,484,134 |
| 01.410.210 | Office Supplies | 4,646 | 3,673 | 3,800 | 3,800 | 3,800 |
| 01.410.231 | Motor Fuel | 73,569 | 46,289 | 75,000 | 45,000 | 45,000 |
| 01.410.238 | Uniforms | 44,390 | 35,091 | 30,000 | 42,000 | 40,000 |
| 01.410.241 | General Operating Supplies | 24,958 | 18,733 | 17,000 | 27,000 | 25,000 |
| 01.410.251 | Vehicle Maintenance Supplies | 13,088 | 11,289 | 13,000 | 15,000 | 15,000 |
| 01.410.261 | Minor Equipment | 14,220 | 17,617 | 34,600 | 60,000 | 20,000 |
| 01.410.310 | Professional Services | 22,936 | 26,111 | 20,000 | 30,000 | 32,000 |
| 01.410.321 | Telephone | 25,836 | 13,659 | 16,000 | 14,000 | 12,000 |
| 01.410.325 | Postage | 344 | 305 | 500 | 1,100 | 600 |
| 01.410.341 | Advertising | 498 | 0 | 300 | 150 | 200 |
| 01.410.342 | Printing | 1,120 | 1,076 | 1,000 | 1,500 | 1,200 |
| 01.410.374 | Repairs & Maintenance | 2,730 | 3,309 | 3,000 | 10,000 | 12,500 |
| 01.410.375 | Vehicle Maintenance | 22,210 | 41,821 | 22,000 | 34,000 | 30,000 |
| 01.410.384 | Equipment Leases | 5,785 | 4,957 | 5,800 | 5,800 | 5,800 |
| 01.410.420 | Dues & Subscriptions | 4,532 | 8,039 | 6,000 | 5,800 | 5,800 |
| 01.410.440 | Uniform Cleaning Service | 5,115 | 3,827 | 3,800 | 4,500 | 4,000 |
| 01.410.450 | Contracted Services | 11,282 | 12,821 | 10,000 | 10,000 | 10,000 |
| 01.410.460 | Seminars, Conf & Meetings | 7,460 | 10,341 | 9,000 | 20,000 | 17,000 |
| 01.410.491 | General Expenses | 15 | 520 | 0 | 0 | 0 |
| 01.410.740 | Capital Equipment | 9,957 | 0 | 0 | 0 | 0 |
| 01.410.900 | Capital Assessment | 150,000 | 150,000 | 175,000 | 175,000 | 175,000 |
| | | 4,729,714 | 5,074,323 | 5,143,900 | 5,143,650 | 5,476,517 |
| <u>Office of Emergency Services</u> | | | | | | |
| 01.411.110 | Salaries and Wages- Emerg. Services | 180,476 | 128,440 | 123,700 | 128,550 | 133,332 |
| 01.411.112 | Salary/Wages/Non Super-E.S. | 51,852 | 182,859 | 195,600 | 197,500 | 202,389 |
| 01.411.115 | Salary/Wages/Part time | | 6,470 | 0 | 9,000 | 6,500 |
| 01.411.180 | Overtime | 2,144 | 7,287 | 5,000 | 5,000 | 5,000 |
| 01.411.196 | Group Benefits-Emerg. Services | 88,407 | 133,233 | 122,600 | 133,500 | 156,746 |
| 01.411.210 | Office Supplies- Emerg. Service | 1,311 | 739 | 1,000 | 750 | 750 |
| 01.411.231 | Motor Fuels- Emerg Services | 4,514 | 4,449 | 10,000 | 5,000 | 5,000 |
| 01.411.238 | Uniforms- Emerg Services | 79,908 | 7,642 | 7,000 | 2,000 | 6,000 |
| 01.411.241 | General Operating Supplies-E.S. | 4,029 | 3,964 | 3,000 | 7,000 | 5,000 |
| 01.411.242 | Fire Prevention Supplies-E.S | 7,963 | 9,496 | 7,500 | 6,900 | 4,000 |
| 01.411.251 | Vehicle Maintenance Supplies-E.S. | 0 | 3,805 | 0 | 12,000 | 5,000 |
| 01.411.261 | Minor Equipment- Emerg. Services | 9,757 | 24,109 | 20,500 | 20,900 | 28,000 |
| 01.411.310 | Professional Services- ES | 13,207 | 4,800 | 4,500 | 6,500 | 10,500 |
| 01.411.321 | Telephone -ES | 4,506 | 3,236 | 4,000 | 3,800 | 3,800 |
| 01.411.325 | Postage- ES | 0 | 0 | 200 | 0 | 0 |
| 01.411.341 | Advertising- ES | 2,287 | 0 | 500 | 0 | 300 |
| 01.411.342 | Printing- E S | 238 | 677 | 350 | 200 | 200 |
| 01.411.360 | Utilities | - | 640 | 0 | 4,500 | 5,000 |
| 01.411.375 | Vehicle Maintenance- ES | 1,053 | 1,248 | 3,500 | 2,000 | 3,500 |

**GENERAL FUND
EXPENDITURES**

| Account Number | Description | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Projected | 2017 Proposed |
|---|---|------------------|------------------|------------------|-------------------|------------------|
| <u>Office of Emergency Services - Cont'd</u> | | | | | | |
| 01.411.384 | Equipment Rental | 264 | 287 | 400 | 500 | 400 |
| 01.411.420 | Dues & Subscriptions-ES | 199 | 538 | 250 | 325 | 500 |
| 01.411.450 | Contracted Services- E S | 1,848 | 4,778 | 5,000 | 5,000 | 5,800 |
| 01.411.460 | Seminars, Conf & Meetings- ES | 1,675 | 1,817 | 3,000 | 3,000 | 3,000 |
| 01.411.480 | Safety Committee- ES | 1,464 | 17 | 1,000 | 1,000 | 1,000 |
| 01.411.491 | General Expense-ES | 643 | 14 | 500 | 500 | 500 |
| 01.411.531 | Firemen's Relief Assoc. -ES | 223,982 | 151,402 | 150,000 | 150,000 | 150,000 |
| 01.411.740 | Capital Purch.- Mach & Equip-ES | 0 | 58,795 | 15,000 | 0 | 12,000 |
| 01.411.740.100 | Capital - 2015 Pierce Fire Truck | 0 | 68,526 | 0 | 0 | 0 |
| 01.411.760 | Capital Purch - furniture | 4,278 | 0 | 0 | 0 | 0 |
| 01.411.900 | Capital Assessment- ES | 14,250 | 14,000 | 14,000 | 14,000 | 15,000 |
| 01.412.196 | Group Benefits- Ambulance | 3,446 | 2,150 | 1,900 | 3,495 | 790 |
| 01.412.510 | Incentive Program | 15,150 | 15,755 | 14,000 | 14,000 | 14,000 |
| 01.412.530 | Payment For Operations- Amb. | 200,630 | 200,274 | 200,000 | 200,000 | 200,000 |
| 01.413.310 | Professional Services | 3,050 | 2,000 | 0 | 0 | 0 |
| 01.413.354 | Workers Comp- Fire Co | 46,068 | 32,669 | 34,300 | 34,960 | 31,580 |
| 01.413.491 | General Expense - Fire Co. | 2,167 | 0 | 0 | 0 | 0 |
| 01.413.510 | Incentive Program | 42,851 | 46,385 | 40,000 | 43,000 | 68,000 |
| 01.413.530 | Payment For Operations- Fire Co | 200,255 | 200,000 | 200,000 | 200,000 | 200,000 |
| 01.413.530 | Reimbursement for Fire Relief Equipment | 0 | 0 | 0 | 0 | 25,000 |
| 01.413.740 | Capital Purch.- Mach & Equip-Fire | 200,103 | 100,000 | 100,000 | 100,000 | 100,000 |
| | | 1,413,975 | 1,422,501 | 1,288,300 | 1,314,880 | 1,408,587 |
| <u>Codes Inspection</u> | | | | | | |
| 01.414.110 | Salaries - Professional Staff | 275,019 | 236,254 | 230,500 | 230,000 | 246,256 |
| 01.414.115 | Salary/Wages-Temp/Season | 0 | 0 | 35,000 | 15,000 | 30,000 |
| 01.414.180 | Overtime | 75 | 89 | 400 | 400 | 500 |
| 01.414.196 | Benefits | 152,752 | 130,241 | 119,700 | 129,500 | 132,758 |
| 01.414.210 | Office supplies | 2,408 | 5,213 | 1,500 | 2,500 | 2,500 |
| 01.414.231 | Motor Fuels | 3,317 | 1,229 | 1,500 | 1,500 | 1,500 |
| 01.414.238 | Uniforms | 0 | 719 | 1,000 | 600 | 600 |
| 01.414.241 | General Operating Supplies | 1,538 | 1,206 | 800 | 1,200 | 1,200 |
| 01.414.251 | Vehicle Maintenance Supplies | 0 | 1,026 | | 150 | 150 |
| 01.414.261 | Minor Equipment | 0 | 998 | 1,000 | 2,000 | 6,000 |
| 01.414.310 | Professional Services | 123,354 | 306,966 | 300,000 | 245,000 | 250,000 |
| 01.414.314 | Legal Services | 5,331 | 32,754 | 17,000 | 25,000 | 25,000 |
| 01.414.321 | Telephone | 8,876 | 5,638 | 800 | 7,000 | 7,000 |
| 01.414.325 | Postage | 451 | 625 | 1,000 | 1,000 | 1,000 |
| 01.414.341 | Advertising | 4,557 | 2,317 | 4,000 | 1,500 | 1,500 |
| 01.414.342 | Printing | 622 | 709 | 500 | 600 | 600 |
| 01.414.375 | Vehicle Maintenance | 1,375 | 207 | 1,000 | 500 | 1,000 |
| 01.414.384 | Equipment Rental & Lease | 6,308 | 7,465 | 12,100 | 7,500 | 12,000 |
| 01.414.420 | Dues & Subscriptions | 412 | 208 | 500 | 400 | 500 |
| 01.414.450 | Contracted Services | 4,746 | 3,881 | 4,100 | 4,500 | 4,500 |
| 01.414.460 | Seminars, Conf & Meetings | 821 | 768 | 1,000 | 750 | 2,000 |
| 01.414.491 | General Expense | 1,093 | 84 | 500 | 1,000 | 1,500 |
| 01.414.900 | Capital Assessment | 15,000 | 15,000 | 10,000 | 10,000 | 10,000 |
| | | 608,055 | 753,597 | 743,900 | 687,600 | 738,064 |

**GENERAL FUND
EXPENDITURES**

| Account Number | Description | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Projected | 2017 Proposed |
|--|--------------------------------------|----------------|----------------|-----------------|-------------------|------------------|
| <u>Solid Waste Collection</u> | | | | | | |
| 01.427.310 | Professional Services | 22,540 | 0 | 12,500 | 11,270 | 12,500 |
| 01.427.450 | Contracted Services | 101,362 | 113,748 | 115,135 | 115,000 | 120,500 |
| | | 123,902 | 113,748 | 127,635 | 126,270 | 133,000 |
| <u>Environmental Advisory Council</u> | | | | | | |
| 01.428.112 | Salaries-EAC | 7,074 | 7,335 | 7,000 | 7,000 | 7,000 |
| 01.428.196 | EAC- Group Benefits | 659 | 595 | 536 | 536 | 536 |
| 01.428.450 | EAC - Contracted Services | 1,140 | 0 | 0 | 0 | 0 |
| 01.428.491 | EAC Activities | 7,673 | 7,414 | 10,000 | 10,000 | 10,000 |
| | | 16,546 | 15,344 | 17,536 | 17,536 | 17,536 |
| <u>Public Works</u> | | | | | | |
| 01.430.110 | Salary and Wages | 492,396 | 428,588 | 498,000 | 354,900 | 442,260 |
| 01.430.115 | Salary/Wages-Temp/Season | 119,489 | 138,714 | 200,000 | 133,000 | 123,892 |
| 01.430.180 | Overtime | 62,840 | 52,738 | 55,000 | 33,600 | 33,600 |
| 01.430.196 | Benefits | 348,792 | 330,823 | 370,875 | 283,500 | 279,463 |
| 01.430.210 | Office Supplies | 6,261 | 4,322 | 4,500 | 1,500 | 2,000 |
| 01.430.231 | Motor Fuels | 76,212 | 19,359 | 55,000 | 32,000 | 33,600 |
| 01.430.238 | Uniforms | 4,210 | 11,486 | 6,000 | 4,200 | 4,200 |
| 01.430.241 | General Operating Supplies | 55,357 | 41,511 | 50,000 | 28,934 | 24,200 |
| 01.430.245 | Highway Supplies | 11,016 | 41,316 | 12,000 | 20,000 | 20,000 |
| 01.430.246 | Bulk Salt | 10,727 | 21,116 | 10,000 | 5,000 | 5,000 |
| 01.430.251. | Vehicle Maintenance Supplies | 16,856 | 22,883 | 20,000 | 14,960 | 14,500 |
| 01.430.253 | Repair & Maint. Supplies - Buildings | 101 | 2,829 | 3,000 | 1,000 | 1,400 |
| 01.430.254 | Heavy Equip Maintenance Supplies | 41,327 | 27,453 | 25,000 | 22,000 | 21,000 |
| 01.430.261 | Minor Equipment | 10,247 | 19,229 | 15,000 | 12,500 | 12,500 |
| 01.430.310 | Professional Services | 42,162 | 49,896 | 45,000 | 9,400 | 1,000 |
| 01.430.315 | Drug Testing | 238 | 231 | 400 | 600 | 420 |
| 01.430.319 | Other Services and Fees | 50 | 135 | 200 | 140 | 200 |
| 01.430.321 | Telephone | 13,601 | 9,651 | 12,000 | 8,400 | 8,400 |
| 01.430.325 | Postage | 91 | 55 | 100 | 100 | 1,000 |
| 01.430.341 | Advertising | 287 | 375 | 1,000 | 800 | 500 |
| 01.430.342 | Printing | 630 | 0 | 300 | 150 | 300 |
| 01.430.360 | Utilities | 186,759 | 182,361 | 190,000 | 173,025 | 124,184 |
| 01.430.371 | Repairs & Maintenance | 4,358 | 14,093 | 2,500 | 7,500 | 1,000 |
| 01.430.371.100 | Land and Land Improvements | 47,357 | 5,218 | 15,000 | 0 | 0 |
| 01.430.371.200 | Veterans Monument | 0 | 0 | 500 | 500 | 500 |
| 01.430.372.100 | Storm Sewer Pipe Maintenance | 1,354 | 10,304 | 15,000 | 10,000 | 10,000 |
| 01.430.372.200 | Storm Sewer Inlets | 16,683 | 17,726 | 20,000 | 7,500 | 15,000 |
| 01.430.372.300 | Road Maintenance | 18,824 | 22,071 | 40,000 | 10,000 | 28,000 |
| 01.430.372.400 | Street Light Maintenance | 74,225 | 44,896 | 50,000 | 50,000 | 25,000 |
| 01.430.372.500 | Traffic Signal Maintenance | 37,367 | 99,109 | 45,000 | 45,000 | 45,000 |
| 01.430.374 | Plow Equipment Maintenance & Rep | 22,103 | 13,339 | 8,000 | 5,000 | 8,000 |
| 01.430.375 | Vehicle Maintenance & Repair | 37,981 | 32,582 | 37,000 | 17,000 | 22,000 |
| 01.430.384 | Equipment Rentals, Leases | 13,329 | 2,853 | 4,000 | 3,000 | 4,000 |
| 01.430.420. | Dues & Subscriptions | 188 | 210 | 300 | 300 | 300 |
| 01.430.450 | Contracted Services | 218,661 | 240,635 | 210,000 | 129,000 | 124,000 |
| 01.430.454 | State Fees | 0 | 100 | 300 | 100 | 100 |
| 01.430.460 | Seminars, Conf & Meetings | 552 | 1,900 | 9,000 | 1,300 | 900 |
| 01.430.491 | General Expense | 4,248 | 374 | 1,000 | 1,000 | 800 |
| 01.430.710 | Neshaminy Gardens Storm Water impr | 203,819 | 50 | 0 | 0 | 0 |
| 01.430.710.100 | Lower Nike - Hockey Rink Rehab. | 150,316 | 345 | 0 | 0 | 0 |
| 01.430.710.160 | Cap SC Pool Replastering | 5,125 | 0 | 0 | 0 | 0 |

**GENERAL FUND
EXPENDITURES**

| Account Number | Description | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Projected | 2017 Proposed |
|---|--|--------------------|--------------------|---------------------|-----------------------|----------------------|
| <u>Public Works - continued</u> | | | | | | |
| 01.430.710.350 | Palomino Tennis Courts - USTA Grant | 162,905 | 0 | 0 | 0 | 0 |
| 01.430.710.360 | Barness Park - Baseball Field Lighting | 11,900 | 0 | 0 | 0 | 0 |
| 01.430.740 | Capital Equipment | 51,876 | 0 | 50,000 | 30,000 | 38,000 |
| 01.430.750 | Minor Equipment (\$1,000 - 10,000) | 5,565 | 0 | 0 | 0 | 0 |
| 01.430.900 | Capital Assessment | 150,000 | 150,000 | 190,000 | 133,000 | 133,000 |
| | | 2,738,385 | 2,060,876 | 2,270,975 | 1,589,909 | 1,609,219 |
| <u>Program Operations -Summer Camp</u> | | | | | | |
| 01.452.110 | Salaries and Wages | 33,947 | 31,064 | 0 | 0 | 0 |
| 01.452.196 | Group Benefits | 2,597 | 2,376 | 0 | 0 | 0 |
| 01.452.210 | Office Supplies | 0 | 6 | 0 | 0 | 0 |
| 01.452.241 | General Operating Supplies | 483 | 4,378 | 0 | 0 | 0 |
| 01.452.261 | Minor Equipment | 5,489 | 321 | 0 | 0 | 0 |
| 01.452.321 | Telephone | 268 | 440 | 0 | 0 | 0 |
| 01.452.325 | Postage | 263 | 307 | 0 | 0 | 0 |
| 01.452.341 | Advertising | 0 | 314 | 0 | 0 | 0 |
| 01.452.342 | Printing | 301 | 0 | 0 | 0 | 0 |
| 01.452.371 | Maintenance Repair | 0 | 2,382 | 0 | 0 | 0 |
| 01.452.420 | Dues & Subscriptions | 60 | 0 | 0 | 0 | 0 |
| 01.452.450 | Contracted Services | 13,361 | 17,994 | 0 | 0 | 0 |
| 01.452.460 | Seminars, Conf & Meetings | 0 | 0 | 0 | 0 | 0 |
| 01.452.491 | General Expense | 5,158 | 726 | 0 | 0 | 0 |
| 01.452.901 | Recreation - Discount Ticket | 6,784 | 10,424 | 9,000 | 5,000 | 7,500 |
| 01.452.957 | Recreation - Program Activities | 20,300 | 21,363 | 9,000 | 9,000 | 9,000 |
| 01.452.915 | Recreation - Discount Movie Tickets | 4,816 | 11,782 | 10,000 | 8,000 | 8,000 |
| | | 93,827 | 103,877 | 28,000 | 22,000 | 24,500 |
| <u>Civic Celebrations</u> | | | | | | |
| 01.452.902 | Recreation-Earth Day | 0 | 1,262 | 2,000 | 1,950 | 1,500 |
| 01.452.903 | Recreation-Easter Egg Hunt | 814 | 1,027 | 1,000 | 885 | 1,000 |
| 01.452.904 | Recreation-Equestrian | 1,947 | 5,296 | 5,000 | 10,000 | 7,000 |
| 01.452.906 | Recreation-Memorial Day | 1,128 | 1,110 | 2,000 | 1,650 | 1,800 |
| 01.452.908 | Recreation-Misc. Recreation Programs | 320 | 279 | 500 | 250 | 500 |
| 01.452.909 | Recreation-Santa Breakfast/Lunch | 1,497 | 1,576 | 1,800 | 1,600 | 1,600 |
| 01.452.910 | Recreation-Bike & Hike-Campout/fishing | 1,126 | 540 | 1,000 | 1,000 | 1,000 |
| 01.452.913 | Recreation-Vol Appreciation Day | 1,487 | 0 | 1,000 | 2,350 | 1,500 |
| 01.452.914 | Recreation-Warrington Day | 37,088 | 47,402 | 30,000 | 35,000 | 30,000 |
| | | 45,407 | 58,492 | 44,300 | 54,685 | 45,900 |
| <u>Park & Rec - Active</u> | | | | | | |
| 01.453.110 | Salary and Wages | 0 | 0 | 0 | 50,700 | 63,180 |
| 01.453.115 | Salary/Wages-Temp/Season | 0 | 0 | 0 | 19,000 | 25,165 |
| 01.453.180 | Overtime | 0 | 0 | 0 | 4,800 | 4,800 |
| 01.453.196 | Benefits | 0 | 0 | 0 | 40,500 | 39,923 |
| 01.453.210 | Office Supplies | 0 | 0 | 0 | 500 | 500 |
| 01.453.231 | Motor Fuels | 0 | 0 | 0 | 3,500 | 4,200 |
| 01.453.238 | Uniforms | 0 | 0 | 0 | 600 | 600 |
| 01.453.241 | General Operating Supplies | 0 | 0 | 0 | 5,100 | 6,000 |
| 01.453.251. | Vehicle Maintenance Supplies | 0 | 0 | 0 | 1,500 | 2,000 |
| 01.453.253 | Repair & Maint. Supplies - Buildings | 0 | 0 | 0 | 750 | 200 |
| 01.453.254 | Heavy Equip Maintenance Supplies | 0 | 0 | 0 | 2,000 | 2,000 |
| 01.453.261 | Minor Equipment | 0 | 0 | 0 | 1,500 | 1,500 |
| 01.453.310 | Professional Services | 0 | 0 | 0 | 300 | 2,500 |
| 01.453.315 | Drug Testing | 0 | 0 | 0 | 60 | 60 |
| 01.453.319 | Other Services and Fees | 0 | 0 | 0 | 600 | 600 |

**GENERAL FUND
EXPENDITURES**

| Account Number | Description | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Projected | 2017 Proposed |
|---|--|-------------|-------------|--------------|----------------|----------------|
| <u>Park & Rec - Active - continued</u> | | | | | | |
| 01.453.321 | Telephone | 0 | 0 | 0 | 1,200 | 1,200 |
| 01.453.325 | Postage | 0 | 0 | 0 | 0 | |
| 01.453.341 | Advertising | 0 | 0 | 0 | 250 | 250 |
| 01.453.342 | Printing | 0 | 0 | 0 | 0 | |
| 01.453.360 | Utilities | 0 | 0 | 0 | 852 | 684 |
| 01.453.371 | Repairs & Maintenance | 0 | 0 | 0 | 3,000 | 2,000 |
| 01.453.371.100 | Land and Land Improvements | 0 | 0 | 0 | 0 | 0 |
| 01.453.375 | Vehicle Maintenance & Repair | 0 | 0 | 0 | 1,000 | 1,500 |
| 01.453.384 | Equipment Rentals, Leases | 0 | 0 | 0 | 1,500 | 3,000 |
| 01.453.420. | Dues & Subscriptions | 0 | 0 | 0 | 0 | 0 |
| 01.453.450 | Contracted Services | 0 | 0 | 0 | 20,000 | 20,000 |
| 01.453.454 | State Fees | 0 | 0 | 0 | 0 | 0 |
| 01.453.460 | Seminars, Conf & Meetings | 0 | 0 | 0 | 400 | 1,800 |
| 01.453.491 | General Expense | 0 | 0 | 0 | 1,200 | 1,200 |
| 01.453.710.100 | Lower Nike - Hockey Rink Rehab. | 0 | 0 | 0 | 0 | 0 |
| 01.453.710.160 | Cap SC Pool Replastering | 0 | 0 | 0 | 0 | 0 |
| 01.453.710.350 | Palomino Tennis Courts - USTA Grant | 0 | 0 | 0 | 0 | 0 |
| 01.453.710.360 | Barness Park - Baseball Field Lighting | 0 | 0 | 0 | 0 | 0 |
| 01.453.740 | Capital Equipment | 0 | 0 | 0 | 0 | 0 |
| 01.453.750 | Minor Equipment (\$1,000 - 10,000) | 0 | 0 | 0 | 3,750 | 3,750 |
| 01.453.760 | Furniture & Fixtures | 0 | 0 | 0 | 0 | 0 |
| 01.453.900 | Capital Assessment | 0 | 0 | 0 | 19,000 | 19,000 |
| | | 0 | 0 | 0 | 183,562 | 207,613 |

Park & Rec - Passive

| | | | | | | |
|----------------|--------------------------------------|---|---|---|---------|---------|
| 01.454.110 | Salary and Wages | 0 | 0 | 0 | 101,400 | 126,360 |
| 01.454.115 | Salary/Wages-Temp/Season | 0 | 0 | 0 | 38,000 | 44,524 |
| 01.454.180 | Overtime | 0 | 0 | 0 | 9,600 | 9,600 |
| 01.454.196 | Benefits | 0 | 0 | 0 | 81,000 | 79,847 |
| 01.454.210 | Office Supplies | 0 | 0 | 0 | 1,000 | 1,000 |
| 01.454.231 | Motor Fuels | 0 | 0 | 0 | 6,500 | 8,400 |
| 01.454.238 | Uniforms | 0 | 0 | 0 | 1,200 | 1,200 |
| 01.454.241 | General Operating Supplies | 0 | 0 | 0 | 21,000 | 19,800 |
| 01.454.246 | Bulk Salt | 0 | 0 | 0 | 5,000 | 5,000 |
| 01.454.251 | Vehicle Maintenance Supplies | 0 | 0 | 0 | 2,000 | 3,000 |
| 01.454.253 | Repair & Maint. Supplies - Buildings | 0 | 0 | 0 | 250 | 400 |
| 01.454.254 | Heavy Equip Maintenance Supplies | 0 | 0 | 0 | 2,000 | 2,000 |
| 01.454.261 | Minor Equipment | 0 | 0 | 0 | 0 | 1,000 |
| 01.454.310 | Professional Services | 0 | 0 | 0 | 300 | 2,500 |
| 01.454.315 | Drug Testing | 0 | 0 | 0 | 120 | 120 |
| 01.454.319 | Other Services and Fees | 0 | 0 | 0 | 0 | 0 |
| 01.454.321 | Telephone | 0 | 0 | 0 | 2,400 | 2,400 |
| 01.454.325 | Postage | 0 | 0 | 0 | 0 | 0 |
| 01.454.341 | Advertising | 0 | 0 | 0 | 250 | 250 |
| 01.454.342 | Printing | 0 | 0 | 0 | 0 | 0 |
| 01.454.360 | Utilities | 0 | 0 | 0 | 6,124 | 5,132 |
| 01.454.371 | Repairs & Maintenance | 0 | 0 | 0 | 1,000 | 2,000 |
| 01.454.371.100 | Land and Land Improvements | 0 | 0 | 0 | 0 | 0 |
| 01.454.371.200 | Veterans Monument | 0 | 0 | 0 | 500 | 500 |
| 01.454.375 | Vehicle Maintenance & Repair | 0 | 0 | 0 | 2,000 | 3,000 |
| 01.454.384 | Equipment Rentals, Leases | 0 | 0 | 0 | 500 | 750 |
| 01.454.420. | Dues & Subscriptions | 0 | 0 | 0 | 0 | 0 |
| 01.454.450 | Contracted Services | 0 | 0 | 0 | 64,500 | 74,000 |

**GENERAL FUND
EXPENDITURES**

| Account Number | Description | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Projected | 2017 Proposed |
|--|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <u>Park & Rec - Passive - continued</u> | | | | | | |
| 01.454.454 | State Fees | 0 | 0 | 0 | 0 | 0 |
| 01.454.460 | Seminars, Conf & Meetings | 0 | 0 | 0 | 400 | 6,300 |
| 01.454.491 | General Expense | 0 | 0 | 0 | 0 | 0 |
| 01.454.740 | Capital Equipment | 0 | 0 | 0 | 0 | 0 |
| 01.454.750 | Minor Equipment (\$1,000 - 10,000) | 0 | 0 | 0 | 0 | 3,750 |
| 01.454.760 | Furniture & Fixtures | 0 | 0 | 0 | 0 | 0 |
| 01.454.900 | Capital Assessment | 0 | 0 | 0 | 38,000 | 38,000 |
| | | 0 | 0 | 0 | 385,044 | 440,832 |
| <u>Swim Club Operations</u> | | | | | | |
| 01.455.110 | Salary & Wages-Parks Dept. | 9,100 | 0 | 0 | 0 | 79,848 |
| 01.455.196 | Other Employee Benefits | 696 | 0 | 0 | 0 | 6,108 |
| 01.455.210 | Office Supplies | 17 | 0 | 0 | 0 | 0 |
| 01.455.241 | General Operating Supplies | 6,018 | 6,628 | 5,000 | 9,300 | 17,000 |
| 01.455.261 | Minor Equipment | 1,219 | 1,177 | 5,000 | 2,500 | 3,000 |
| 01.455.740 | Capital Equipment | 0 | 0 | 15,000 | 0 | 8,000 |
| 01.455.321 | Telephone | 1,123 | 1,283 | 1,700 | 1,500 | 1,500 |
| 01.455.325 | Postage | 0 | 0 | 150 | 0 | 250 |
| 01.455.341 | Advertising | 0 | 0 | 1,000 | 4,035 | 2,500 |
| 01.455.360 | Utilities | 9,904 | 8,092 | 9,000 | 8,000 | 8,000 |
| 01.455.374 | Maintenance and Repairs | 8,424 | 9,180 | 11,000 | 5,000 | 10,000 |
| 01.455.450 | Contracted Services | 138,380 | 156,480 | 130,000 | 135,000 | 10,000 |
| 01.455.957 | Program Activities | 2,649 | 1,273 | 2,000 | 1,500 | 1,500 |
| | | 177,530 | 184,113 | 179,850 | 166,835 | 147,706 |
| 01.486.100 | Property & Casualty Insurance | 177,686 | 175,444 | 200,000 | 160,000 | 165,000 |
| 01.487.197 | Police Pension MMO | 717,492 | 762,752 | 748,774 | 748,774 | 769,228 |
| 01.487.198 | Non-Uniform Pension | 82,470 | 74,277 | 65,310 | 65,310 | 62,638 |
| 01.487.199 | Non-Uniform Pension -Defined Contr. | 0 | 0 | 8,300 | 8,300 | 20,706 |
| | | 799,962 | 837,029 | 822,384 | 822,384 | 852,572 |
| 01-491-000 | Refund of Prior Year Revenues | 0 | 0 | 0 | 84,291 | 0 |
| <u>Interfund Transfers</u> | | | | | | |
| 01.492.019 | Transfer to Capital Improvement Fund | 500,000 | 580,000 | 375,000 | 750,000 | 205,000 |
| 01.492.016 | Transfer to Open Space Fund | 0 | 0 | 38,000 | 38,000 | 0 |
| 01.492.021 | Transfer to Debt Service Fund | 0 | 475,000 | 0 | 340,000 | 0 |
| 01.492.035 | Transfer to Liquid Fuels Fund | 0 | 53,505 | 0 | 0 | 0 |
| | | 500,000 | 1,108,505 | 413,000 | 1,128,000 | 205,000 |
| TOTAL EXPENDITURES | | 12,721,007 | 13,297,167 | 12,764,236 | 13,260,540 | 12,956,510 |
| TOTAL REVENUE | | 12,891,103 | 13,574,727 | 12,654,236 | 13,485,651 | 12,957,450 |
| ENDING FUND BALANCE | | \$ 2,386,321 | \$ 2,663,881 | \$ 2,553,881 | \$ 2,888,992 | \$ 2,889,932 |

Warrington Township 2017 Proposed Budget Water & Sewer Capital Projects



Installation of Sewer Lines

**WATER & SEWER CAPITAL FUND
REVENUES**

| Account Number | Description | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Projected | 2017 Proposed |
|--------------------------------|-----------------------------------|------------------|------------------|------------------|------------------|------------------|
| Fund Balance | | | | | | |
| | Beginning Fund Balance | \$210,856 | \$764,736 | \$2,135,082 | \$2,135,082 | \$2,551,357 |
| Sewer Revenues | | | | | | |
| 06.364.200 | Sewer Proj Assessment fees | 20,551 | 313,433 | 0 | 0 | 0 |
| 06.364.210 | Sewer Tap-In Fees | 858,832 | 775,759 | 825,000 | 627,000 | 320,000 |
| | | 879,383 | 1,089,192 | 825,000 | 627,000 | 320,000 |
| Water Revenues | | | | | | |
| 06.378.200 | Water Project Assesment Fees | 0 | 173,067 | 80,000 | 0 | 0 |
| 06.378.202 | Costner Filtration Project | 0 | 0 | 1,483,000 | 494,000 | 989,000 |
| 06.378.204 | Water Main Extensions/connections | 0 | 0 | 2,135,000 | 705,000 | 1,430,000 |
| 06.378.210 | Water Tap-In Fees | 364,295 | 358,953 | 350,000 | 280,000 | 133,000 |
| 06.380.103 | NWWA Interconnections | 0 | 0 | 0 | 0 | 306,800 |
| 06.380.104 | Woodlands SCADA Integration | 0 | 0 | 0 | 32,110 | |
| 06.380.105 | Booster Station Upgrades | 0 | 0 | 0 | 0 | 237,250 |
| 06.380.106 | Wells 3 & 9 GAC Filtration | 0 | 0 | 0 | 0 | 2,086,500 |
| | | 364,295 | 532,020 | 4,048,000 | 1,511,110 | 5,182,550 |
| 06.392.008 | Transfer From W/S Operations Fund | 0 | 0 | 0 | 0 | 415,260 |
| TOTAL REVENUES | | 1,243,678 | 1,621,212 | 4,873,000 | 2,138,110 | 5,917,810 |
| TOTAL AVAILABLE BALANCE | | 1,454,534 | 2,385,948 | 7,008,082 | 4,273,192 | 8,469,167 |

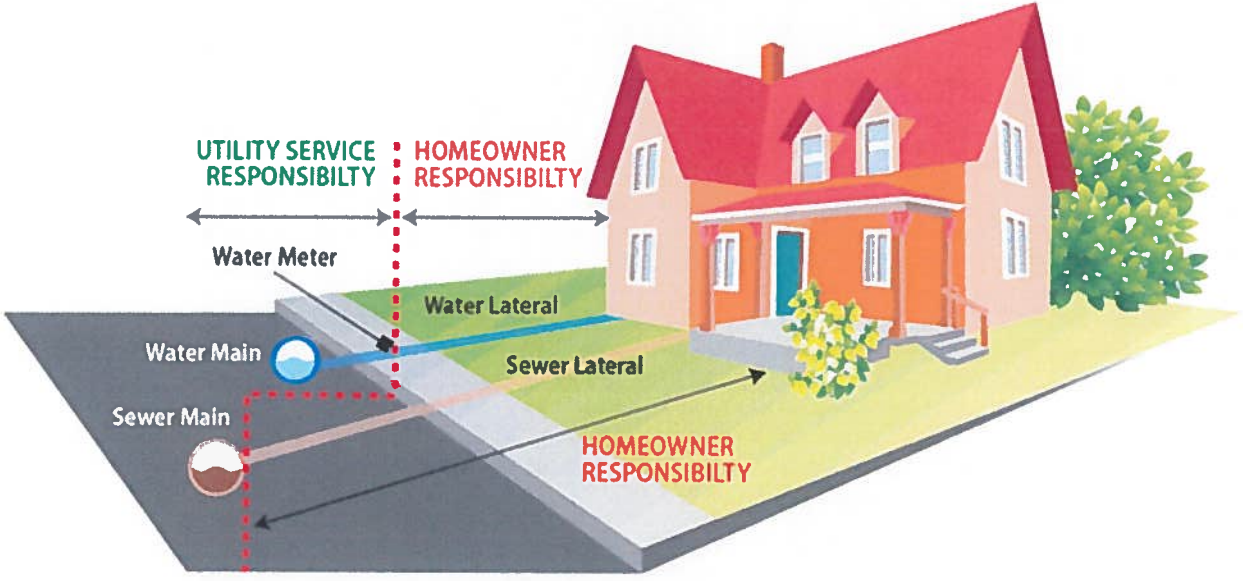
EXPENDITURES

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

**WATER & SEWER CAPITAL FUND
EXPENDITURES**

| Account Number | Description | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Projected | 2017 Proposed |
|-----------------------------------|----------------------------------|------------------|--------------------|--------------------|--------------------|--------------------|
| Water Supply and Treatment | | | | | | |
| 06.449.536 | Horsham Tapping Fees | 0 | 5,200 | 5,000 | 5,000 | 0 |
| 06.449.720.001 | CapWater System Improvements | 59,127 | 0 | 500,000 | 0 | 30,000 |
| 06.449.720.004 | Costner Filtration Project | 0 | 0 | 1,483,000 | 494,000 | 989,000 |
| 06.449.720.005 | Orchard/Costner/Fairways Repairs | 0 | 0 | 0 | 0 | 170,000 |
| 06.449.720.006 | Wells 3 & 9 GAC Filtration | 0 | 0 | 0 | 50,000 | 2,036,500 |
| | | 59,127 | 5,200 | 1,988,000 | 549,000 | 3,225,500 |
| TOTAL EXPENDITURES | | 689,798 | 250,866 | 5,127,000 | 1,721,835 | 6,794,550 |
| TOTAL REVENUE | | 1,243,678 | 1,621,212 | 4,873,000 | 2,138,110 | 5,917,810 |
| ENDING FUND BALANCE | | \$764,736 | \$2,135,082 | \$1,881,082 | \$2,551,357 | \$1,674,617 |

Warrington Township 2017 Proposed Budget Water & Sewer Fund



**WATER AND SEWER FUND
REVENUES**

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

WATER AND SEWER FUND
EXPENDITURES

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

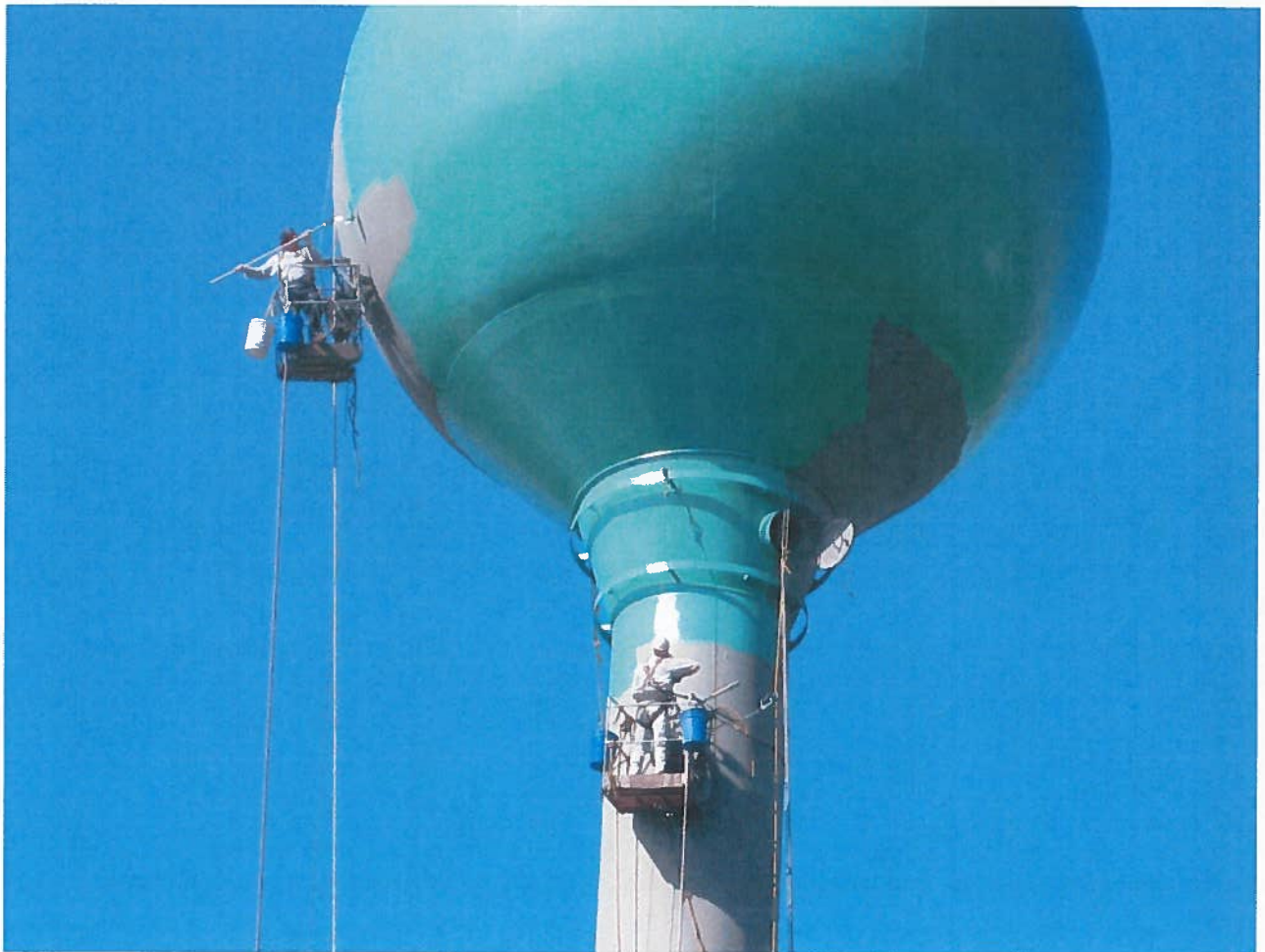
**WATER AND SEWER FUND
EXPENDITURES**

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

**WATER AND SEWER FUND
EXPENDITURES**

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

Warrington Township 2017 Proposed Budget Water & Sewer 2014 Bond Fund



Water Tank Painting

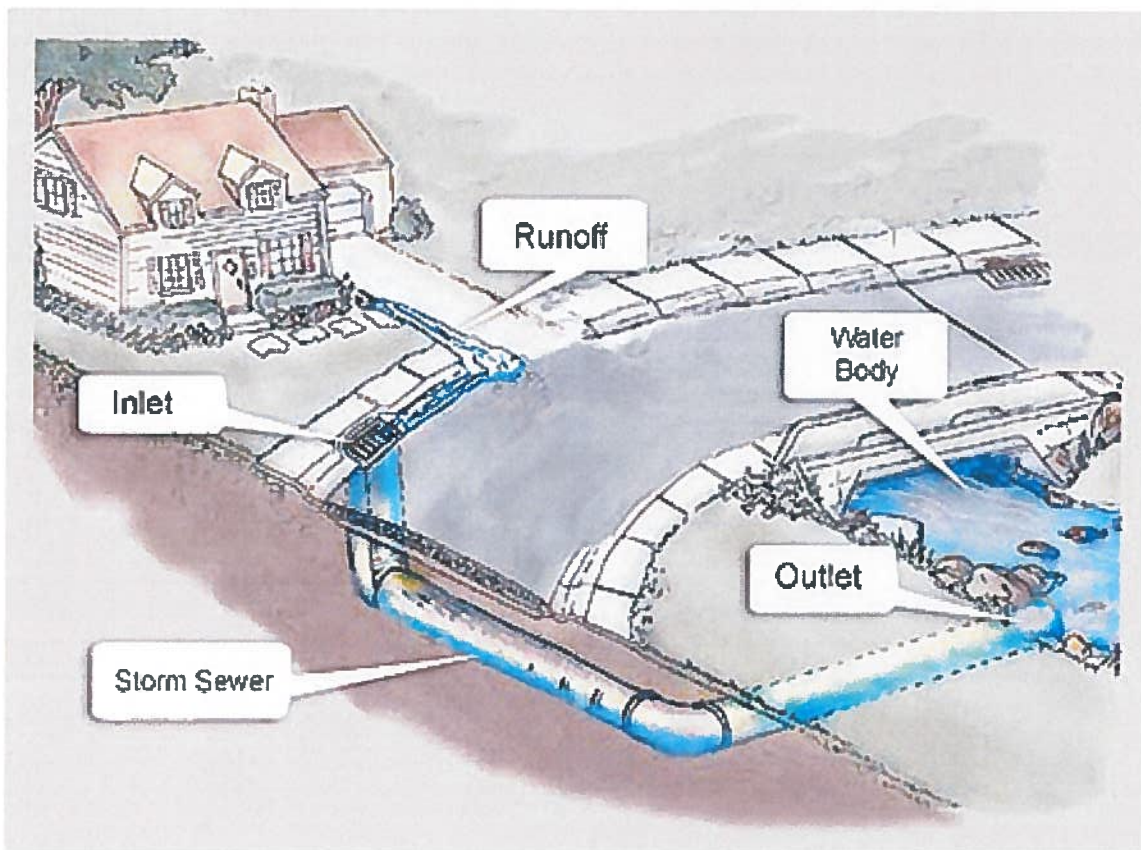
**Water & Sewer 2014 Bond Fund
Revenues**

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

**Water & Sewer 2014 Bond Fund
Expenditures**

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

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



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

CAPITAL PROJECTS FUND - 2016 BONDS

Revenues

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

CAPITAL PROJECTS FUND - 2016 Bonds

Expenditures

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

Warrington Township 2017 Proposed Budget Open Space Fund



Visitors enjoying a nice day in Warrington's Open Space

OPEN SPACE FUND

Revenues

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

OPEN SPACE FUND

Expenditures

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

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



Palomino Streambank Stabilization Project

CAPITAL PROJECTS FUND (2014 BOND)

Revenues

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

CAPITAL PROJECTS FUND (2014 BOND)

Expenditures

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

Warrington Township 2017 Proposed Budget Capital Improvement Fund



Expanded Parking Lot at Barness Park

CAPITAL IMPROVEMENT FUND

Revenues

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

CAPITAL IMPROVEMENT FUND

Expenditures

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

Warrington Township 2017 Proposed Budget Debt Service Fund



DEBT SERVICE FUND

Revenues

| Account Number | Description | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Projected | 2017 Proposed |
|-----------------------------------|---------------------------------|--------------------|--------------------|---------------------|-----------------------|----------------------|
| <u>Fund Balance</u> | | | | | | |
| | Fund Balance Forward | \$ (256,014) | \$ (222,962) | \$ 178,147 | 178,147 | 423,729 |
| <u>Real Property Taxes</u> | | | | | | |
| 21.301.100 | Real Estate Tax - Debt Service | 1,523,586 | 1,562,578 | 1,585,000 | 1,585,000 | 1,790,000 |
| <u>Investment Income</u> | | | | | | |
| 21.341.100 | Interest Earnings | 886 | 450 | 1,750 | 1,300 | 2,241 |
| <u>Interfund Transfers</u> | | | | | | |
| 21.392.001 | Transfer From General Fund | 0 | 475,000 | 0 | 340,000 | 0 |
| 21.392.016 | Transfer From Open Space | 0 | 0 | 0 | 0 | 0 |
| 21.392.003 | Transfer From Fire Capital Fund | 0 | 0 | 0 | 0 | 0 |
| 21.392.035 | Transfer From Liquid Fuels Fund | 288,363 | 0 | 0 | 0 | 0 |
| | | 288,363 | 475,000 | 0 | 340,000 | 0 |
| TOTAL REVENUES | | 1,812,835 | 2,038,028 | 1,586,750 | 1,926,300 | 1,792,241 |
| TOTAL AVAILABLE BALANCE | | 1,556,821 | 1,815,066 | 1,764,897 | 2,104,447 | 2,215,970 |

DEBT SERVICE FUND

Expenditures

| Account Number | Description | 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Projected | 2017 Proposed |
|---|--|---------------------|--------------------|---------------------|-----------------------|----------------------|
| <u>Existing Debt Service Breakdown</u> | | | | | | |
| 21.471.180 | 2016 Bond Issue - Capital Projects - principal | 0 | 0 | 135,000 | 92,540 | 255,670 |
| 21.472.180 | 2016 Bond Issue - Capital Projects - interest | 0 | 0 | 0 | 38,500 | 122,721 |
| 21.471.178 | 2014 Bond Issue - Capital Projects - principal | 0 | 0 | 0 | 0 | 0 |
| 21.472.178 | 2014 Bond Issue - Capital Projects - interest | 22,980 | 159,100 | 159,100 | 159,100 | 159,100 |
| 21.471.179 | 2014 Bond Issue -Open Space -principal | 0 | 90,000 | 90,000 | 9,000 | 95,000 |
| 21.472.179 | 2014 Bond Issue -Open Space -interest | 4,767 | 33,000 | 31,200 | 31,200 | 28,500 |
| 21.471.176 | 2013 Bond Issue -Open Space -principal | 110,000 | 0 | 0 | 0 | 0 |
| 21.472.176 | 2013 Bond Issue -Open Space -interest | 62,846 | 60,642 | 60,643 | 60,643 | 60,643 |
| 21.471.177 | 2013 Bond Issue - principal (refi of 2008 issue) | 335,000 | 345,000 | 345,000 | 345,000 | 355,000 |
| 21.472.177 | 2013 Bond Issue - interest (refi of 2008 issue) | 159,624 | 152,928 | 146,028 | 146,028 | 139,128 |
| 21.471.170 | 2012A Bond Issue - principal(2007 refinancing) | 495,000 | 604,072 | 540,000 | 540,000 | 560,000 |
| 21.472.170 | 2012A Bond Issue - interest(2007 refinancing) | 197,944 | 89,072 | 157,544 | 157,544 | 135,944 |
| 21.471.175 | 2012B Bond Issue - principal | 185,000 | 0 | 0 | 0 | 0 |
| 21.472.175 | 2012B Bond Issue - interest | 68,909 | 0 | 0 | 0 | 0 |
| 21.471.120 | 1998 Loan Series (\$1,200,000) -- Principal | 80,147 | 84,507 | 90,266 | 90,266 | 95,266 |
| 21.472.120 | 1998 Loan Series (\$1,200,000) -- Interest | 19,009 | 14,649 | 8,897 | 8,897 | 3,897 |
| 21.471.160 | 2010 Truck loan - principal | 17,274 | 1,197 | 0 | 0 | 0 |
| 21.472.160 | 2010 Truck loan - interest | 374 | 2 | 0 | 0 | 0 |
| 21.475.310 | Trustee Fees | 5,880 | 2,750 | 2,000 | 2,000 | 2,000 |
| 21.403.110 | Tax Collector | 15,029 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | | 1,779,783 | 1,636,919 | 1,765,678 | 1,680,718 | 2,012,869 |
| TOTAL REVENUE | | 1,812,835 | 2,038,028 | 1,586,750 | 1,926,300 | 1,792,241 |
| ENDING FUND BALANCE | | \$ (222,962) | \$ 178,147 | \$ (781) | \$ 423,729 | \$ 203,101 |

Warrington Township 2017 Proposed Budget Highway Aid Fund



Highway Aid Funds used for Snow and Ice Removal

HIGHWAY AID FUND
Revenues

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

HIGHWAY AID FUND
Expenditures

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

Warrington Township 2017 Proposed Budget Internal Service Fund



New 2016 Public Works Truck

INTERNAL SERVICES FUND

Revenues

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

INTERNAL SERVICES FUND

Expenditures

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

INTERNAL SERVICES FUND
Expenditures

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

2017 – 2021
Capital
Improvement
Plan

Warrington Township 2017 - 2021 Capital Improvement Program

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

Warrington Township 2017 - 2021 Capital Improvement Program

| Project Name | Project Description | 2017 | 2018 | 2019 | 2020 | 2021 | Total Cost | Source of Funds 2017 |
|-------------------------------------|---|------|---------|------|-----------|-----------|------------|----------------------|
| Codes/ Old Public Works Office bldg | Retrofit existing building(2nd Floor) for community/rental/or other uses by providing ADA assessability and installing ADA restroom. Also carpet and paint. | | 100,000 | | | | 100,000 | |
| Township Building | Expansion or acquisition/new construction of a Township Building | | | | 5,000,000 | 5,000,000 | 10,000,000 | |

Circulation

| | | | | | | | | |
|--|---|-----------|-----------|-----------|-----------|-----------|-----------|--------------------|
| Road Paving | Resurface approximately 4 miles of Township roads | 200,000 | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 | 5,000,000 | 2016 Capital Bonds |
| Road Paving | Repair 1 mile of roadway- Palomino Drive (from Greyhorse Drive to Valley Rd.) | 1,000,000 | | | | | 1,000,000 | 2016 Capital Bonds |
| Trail System & Land Acquisition | Expansion of Trail System & Land acquisition for Park Expansion | 1,500,000 | | | | | 1,500,000 | Open Space |
| Trail System & Land Acquisition | Projects undertaken with grant from Bucks County | 257,000 | | | | | 257,000 | Open Space |
| John Paul Park at Lower Nike | Pave Parking lot near Pavillions | | | 100,000 | | | 100,000 | |
| Upper Nike/IPW - Parking Lot/walking trail | IPW - Repair/resurface Parking Lot | 175,000 | | | | | 175,000 | Capital Imp Fund |
| Upper Nike/IPW - Parking Lot/walking trail | IPW - Widen and pave walking trail | | 85,000 | | | | 85,000 | |
| Twin Oaks - Lacrosse area | Construct 48 car parking lot addition | | 120,000 | | | | 120,000 | |
| Street Sign Refelctivity Project | Inspects all street and identities all signs that need to be replaced to meet federal standards | | 50,000 | 50,000 | | | 112,000 | Capital Imp Fund |
| Traffic Signal - Battery Backups | Purchase & Install Battery Backup units at 14 Intersections | | | 75,000 | | | 75,000 | |

Public Safety

| | | | | | | | | |
|------------------------------------|--|--------|--------|--|--|--|--------|--------------------|
| Video cameras at various locations | Security Cameras at various Township facilities & parks | | 25,000 | | | | 25,000 | |
| Township Bldg. Police Dept | Police Locker Room - Expand men's locker room and replace lockers | 45,000 | | | | | 45,000 | 2016 Capital Bonds |
| Township Bldg. Police Dept | Police Basement - renovate old chemistry and photo labs into a new training room | 10,000 | 25,000 | | | | 35,000 | 2016 Capital Bonds |

Storm Drainage

| | | | | | | | | |
|----------------|---------------------------------------|--------|--------|--|--|--|--------|------------------|
| MS4 System Map | Required by DEP as part of MS4 permit | 25,000 | 25,000 | | | | 50,000 | Capital Imp Fund |
|----------------|---------------------------------------|--------|--------|--|--|--|--------|------------------|

Warrington Township 2017 - 2021 Capital Improvement Program

| Project Name | Project Description | 2017 | 2018 | 2019 | 2020 | 2021 | Total Cost | Source of Funds 2017 |
|---|---|---------|---------|-----------|------|------|------------|----------------------|
| Storm Drainage Rehab- Warrington Village/ Freedom's Way | Repl 14,500 feet of storm drains/replace 90 storm inlets | | | | | | | |
| Folly Rd - Drainage Improvements | Repl two culvert with a box culverts | 250,000 | 750,000 | | | | 1,000,000 | 2016 Capital Bonds |
| Storm Drainage Rehab - The Fairways | Replace 18,500 feet of storm drains/replace 80 storm inlets | | 250,000 | | | | 250,000 | |
| Palomino Streambank Rehabilitation | Storm Drain Replacement & bank restoration | | 500,000 | 2,000,000 | | | 2,500,000 | |
| Palomino Basin Retrofit | Reconstructing the outletry structure to meet DEP flow requirements | 175,000 | | | | | 175,000 | 2014 Capital Bond |
| Valley Rd. Culvert | Replace existibg deteriorated culvert | 400,000 | | | | | 400,000 | 2016 Capital Bonds |
| Continental Drive Culvert Repairs | Culvert Repair | 225,000 | | | | | 225,000 | 2016 Capital Bonds |
| Columbia Ave./Poplar Rd. Storm Drains | Abandon existing storm drains and install new storm drains | 70,000 | | | | | 70,000 | 2016 Capital Bonds |
| | | | 100,000 | | | | 100,000 | |

Total - Non Sewer/Water Capital \$ 5,014,000 \$ 4,130,000 \$ 4,980,000 \$ 6,300,000 \$ 6,200,000 \$ 26,624,000

Water/Sewer

| | | | | | | | | |
|--|--|-----------|-----------|--------|--------|--|-----------|-------------------|
| Bristol Rd. Sewer | Reimb PENNDOT for 202 W&S Projects | 230,000 | | | | | 230,000 | W/S Capital |
| Pump Station Upgrades | Renew or upsize pumps & rails, upgrade elect as necessary, install flow meters | 60,000 | 60,000 | 60,000 | 60,000 | | 240,000 | W/S Capital |
| Sewer System Improvements | Seal/replace manholes, secure PS, replace elect housings, renew elect controls, replace out of line sewer mains | 30,000 | 30,000 | 30,000 | 30,000 | | 120,000 | W/S Capital |
| Water System Improvements - Water Supply & Treatment | Wellhouse maint, well pump replace, treatment upgrades, well security sys, replace elect control sys | 30,000 | 30,000 | 30,000 | | | 90,000 | W/S Capital |
| Water System Improvements - Water Distribution | Street Road Ext. @ Oak Ave Water Ext. Easton Road / Freedoms Way Water Ext. | 200,000 | | | | | 200,000 | W/S Capital |
| Palomino Farms Sewer Rehab 2017 | Replace vitrified clay pipes, brick manholes, & laterals; Install cleanouts - Palomino (Shetland to Valley), Surrey, Roan and Rodgers / 2017 Roads program | 2,295,000 | | | | | 2,295,000 | 2014 Bond Project |
| Palomino Farms Sewer Rehab 2018 | Replace vitrified clay pipes, brick manholes, & laterals; Install cleanouts - Blackhorse (Shetland to Palomino), Stapelton, Buckboard, Greyhorse, Blackhorse, Pinto, Mare / 2018 Roads program | | 1,700,000 | | | | 1,700,000 | |
| Water Tank repainting | Repaint Costner, Stuckert & Fairways water storage tanks | 950,000 | | | | | 950,000 | 2014 Bond Project |
| Water Tank Lettering | Paint either "Warrington" or "Warrington Township" on Shetland Drive water tank | 25,000 | | | | | 25,000 | 2014 Bond Project |

Warrington Township 2017 - 2021 Capital Improvement Program

| Project Name | Project Description | 2017 | 2018 | 2019 | 2020 | 2021 | Total Cost | Source of Funds 2017 |
|---|---|----------------------|---------------------|---------------------|---------------------|---------------------|----------------------|----------------------|
| County Line Rd. WD-2 | Water Main Lowering for grade change, install LPSS for Co Line Rd homes to Woodlawn Ave | 265,000 | | | | | 265,000 | W/S Capital |
| Alou Village Sewer Rehab | Replace 3200' of sewer including interceptor, manholes & laterals | | | 700,000 | | | 700,000 | |
| Tradesville Driveway | Rebuild Tradesville Driveway, reconstruct base, overlay entire width, & pave add'l parking areas | 100,000 | | | | | 100,000 | W/S Capital |
| Tradesville - Headworks Expansion & updates | Expansion of Headworks Building, Grit Removal System, and build Garage | 2,350,000 | | | | | 2,350,000 | 2014 Bond Project |
| Pump Station SCADA Integration | Continue integration of our Pump Stations into our SCADA system. | 105,000 | | | | | 105,000 | W/S Capital |
| Warr. Oaks Pump Station Upgrade | Two new sewage pumps (50HP), flow meter, construction contingency, engineering design and inspection. Currently at 114% capacity. | 345,000 | | | | | 345,000 | W/S Capital |
| Springbrook Lift Station Upgrade | Pumps, rails, control panel, mechanical, and electrical integration into SCADA system. | 250,000 | | | | | 250,000 | W/S Capital |
| Water Main Extensions/connections | Water Main Extensions and Water Connections to homes with private wells exceeding Health Advisory Level for PFOA/PFOS | 1,430,000 | | | | | 1,430,000 | ANG CA |
| NWWA Interconnections | Two interconnections with NWWA to facilitate increased water flow from Forest Park. | 306,800 | | | | | 306,800 | ANG CA |
| Booster Station Upgrades | Orchard Hill Booster Station upgrade to regulate pressure and facilitate increased flow from Forest Park. | 237,250 | | | | | 237,250 | ANG CA |
| Costner Filtration Project | Granular Activated Carbon (GAC) Filtration system for Public Wells 1, 2 and 6. Driveway upgrade to facilitate Carbon deliveries and changeouts. | 989,000 | | | | | 989,000 | ANG CA |
| Orchard/Costner/Fairways Repairs | Various repairs and upgrades to Water Tank structures to be performed in conjunction with Tank painting project. | 170,000 | | | | | 170,000 | W/S Capital |
| Well 3 and 9 Filtration Project | GAC Filtration system for Public Wells 3 and 9, including site work. | 2,086,500 | | | | | 2,086,500 | ANG CA |
| Tradesville WWTP TMDL Upgrade-2017 | Install filtering upgrades to meet EPA total loading standards for the Neshaminy Creek | | | 1,200,000 | | | 1,200,000 | |
| Total Water/Sewer Capital Projects | | 12,454,550 | 1,820,000 | 2,020,000 | 90,000 | - | 16,384,550 | |
| Total - All Projects | | \$ 17,468,550 | \$ 5,950,000 | \$ 7,000,000 | \$ 6,390,000 | \$ 6,200,000 | \$ 43,008,550 | |

Warrington Township 2017 Proposed Budget Supplemental Information



Warrington Township

2017 Proposed Budget

Number of Full-Time Employees

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

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

Warrington Township 2017 Proposed Budget Fund Structure

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

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

Chart of Accounts

| GL Number | Description | Type of Account |
|------------|--------------------------------|-----------------|
| 01-100-000 | Cash -Fulton | Asset |
| 01-100-200 | Cash - Fulton Savings | Asset |
| 01-100-300 | Cash - Fire Fulton | Asset |
| 01-100-400 | Cash - Ambulance Fulton | Asset |
| 01-100-600 | Cash - HFS Acct | Asset |
| 01-100-700 | Cash - Fulton P&R Capital | Asset |
| 01-100-800 | Cash -Fulton Escrow | Asset |
| 01-104-000 | Cash - Beneficial Bank | Asset |
| 01-105-000 | Cash - Payroll Account | Asset |
| 01-106-000 | Cash - Citizens Bank | Asset |
| 01-107-000 | Cash - TD Bank - Tax | Asset |
| 01-107-100 | Cash -TD Lamp Lighter Escrow | Asset |
| 01-109-000 | Cash - PLGIT | Asset |
| 01-109-100 | Cash - PLGIT Escrow | Asset |
| 01-109-200 | Cash - Plgit P Card Account | Asset |
| 01-109-300 | Cash - Plgit -BPT | Asset |
| 01-109-400 | Cash - PLIGT - P&R Charges | Asset |
| 01-109-600 | Cash - Fire Capital - Plgit | Asset |
| 01-109-700 | Cash - Pligit - Special Escrow | Asset |
| 01-110-000 | Petty Cash - Admin | Asset |
| 01-110-100 | Petty Cash - Police | Asset |
| 01-110-200 | Petty Cash - P&R | Asset |
| 01-110-300 | Petty Cash - Planning/Zoni | Asset |
| 01-110-400 | Petty Cash - Swim Club | Asset |
| 01-110-500 | Petty Cash - Public Works | Asset |
| 01-130-003 | Due From Fire Tax Fund | Asset |
| 01-130-004 | Due From Ambulance Fund | Asset |
| 01-130-006 | Due to GF | Asset |
| 01-130-008 | Due From Water & Sewer | Asset |
| 01-130-009 | Due from WS Bond | Asset |
| 01-130-014 | Due From Cap Proj -2016 Bond | Asset |
| 01-130-015 | Due From 2012 Bond Fund | Asset |
| 01-130-016 | Due From Open Space Fund | Asset |
| 01-130-017 | Due from Capital Projects Fund | Asset |
| 01-130-018 | Due From Cap Improvement Fund | Asset |
| 01-130-019 | Due From Cap Improve | Asset |
| 01-130-021 | Due From Sinking Fund | Asset |
| 01-130-035 | Due From Liquid Fuels Fund | Asset |
| 01-130-038 | Due From I.S. Fund | Asset |
| 01-133-100 | Interbank - Escrow Owed Frm GF | Asset |
| 01-133-110 | Interbank - GF Owed To Escrow | Asset |
| 01-140-100 | R/E Taxes Receivable | Asset |
| 01-140-200 | R/E Transfer Tax Receivable | Asset |
| 01-140-300 | EIT Receivable | Asset |
| 01-140-400 | LST Receivable | Asset |
| 01-140-600 | Amusement Tax Recievable | Asset |
| 01-145-000 | Accounts Receivable- Escrows | Asset |
| 01-145-100 | Accounts Receivable - Misc. | Asset |
| 01-145-500 | Amusement Tax Receivable | Asset |
| 01-145-600 | Receivable From Police Pen | Asset |
| 01-155-003 | Prepaid Billable-Fuel-Fi | Asset |
| 01-155-004 | Prepaid Billable-Ambulan | Asset |
| 01-155-008 | Prepaid Billable Fuel-W&S | Asset |
| 01-155-100 | Prepaid Miscellaneous | Asset |
| 01-190-000 | Suspense Acct | Asset |
| 01-200-200 | Accounts Payable | Liability |
| 01-200-227 | BP Tax Payable | Liability |
| 01-200-250 | Accts Payable - PLGIT P Card | Liability |
| 01-200-300 | Accrued Payables | Liability |
| 01-200-500 | Accrued Wages | Liability |
| 01-202-500 | Accrued Compensation | Liability |
| 01-214-000 | W/H - Non-Uniform Pension Cont | Liability |
| 01-215-000 | W/H - Police Pension Contribut | Liability |
| 01-215-001 | W/H - ICMA 457 | Liability |
| 01-215-002 | W/H - INR | Liability |
| 01-215-003 | W/H - Domestic Relations | Liability |

| GL Number | Description | Type of Account |
|----------------|--------------------------------|-----------------|
| 01-215-004 | W/H - PBA Dues | Liability |
| 01-215-005 | W/H - FSA/MFA | Liability |
| 01-215-006 | W/H - Employee Med Contrib | Liability |
| 01-215-007 | W/H - AFLAC | Liability |
| 01-215-008 | W/H - ICMA Loan Payment | Liability |
| 01-215-010 | Wage Garnishment | Liability |
| 01-215-011 | Police DROP Program | Liability |
| 01-215-012 | New York Life | Liability |
| 01-215-013 | WH -Warrington Cares Donations | Liability |
| 01-215-014 | WH - 401A Pensions | Liability |
| 01-215-015 | Standard Life Ins | Liability |
| 01-215-016 | WH- Colonial Life | Liability |
| 01-219-000 | W/H - Local Service Tax (LST) | Liability |
| 01-221-000 | W/H - PA UC | Liability |
| 01-222-000 | W/H - Group Benefits Contribut | Liability |
| 01-222-100 | W/H - 457 Contributions | Liability |
| 01-223-000 | W/H - Domestic Relations | Liability |
| 01-228-000 | W/H - Miscellaneous | Liability |
| 01-229-000 | Payroll Clearing | Liability |
| 01-230-003 | Due To Fire Tax Fund | Liability |
| 01-230-004 | Due To Ambulance Fund | Liability |
| 01-230-006 | Due from GF | Liability |
| 01-230-008 | Due To Water & Sewer | Liability |
| 01-230-009 | Due to WS Bond | Liability |
| 01-230-014 | Due to Cap Proj - 2016 Bond | Liability |
| 01-230-015 | Due to General Fund | Liability |
| 01-230-016 | Due To Open Space Fund | Liability |
| 01-230-018 | Due To Ca Improvement Fund | Liability |
| 01-230-019 | Due To Cap Improve | Liability |
| 01-230-021 | Due To Debt Service Fund | Liability |
| 01-230-035 | Due To Liquid Fuels Fund | Liability |
| 01-230-038 | Due To Internal Services Fund | Liability |
| 01-230-060 | Due To Pension Fund | Liability |
| 01-230-065 | Due To Non-Uniform Pension Fnd | Liability |
| 01-245-100 | Accrued Interest | Liability |
| 01-245-900 | Accrued Miscellaneous | Liability |
| 01-248-000 | Escrow Payable - General | Liability |
| 01-248-001 | Escrow Contra to A/R | Liability |
| 01-248-009 | PILEGGI ZONING AMENDMENT | Liability |
| 01-248-010 | ESCROW-WARRINGTON GLEN | Liability |
| 01-248-011 | WARRINGTON MEADOWS | Liability |
| 01-248-012 | OAK CREEK | Liability |
| 01-248-013 | CALHOUN CO. | Liability |
| 01-248-014 | VALLEY GATE | Liability |
| 01-248-014-001 | VALLEY GATE SOIL | Liability |
| 01-248-015 | Penn Valley Pump Station | Liability |
| 01-248-016 | ILLGS LAND DEVELOPMENT | Liability |
| 01-248-017 | BOUNDS BEVERAGE L.D. | Liability |
| 01-248-018 | CVS (WESTPORT HOLDINGS) | Liability |
| 01-248-019 | PETES EXPRESS LAND DEV. | Liability |
| 01-248-020 | WEST TRACT LAND DEVELOPMENT | Liability |
| 01-248-021 | WARRINGTON GLEN-PHASES 2&3 | Liability |
| 01-248-022 | Warrington Springs | Liability |
| 01-248-022-001 | Warr Springs Conditional Use | Liability |
| 01-248-023 | Warrington Ridge | Liability |
| 01-248-023-001 | Warrington Ridge Snow Plowing | Liability |
| 01-248-024 | PENROSE WALK | Liability |
| 01-248-025 | Lamplighter Village !V-McKee | Liability |
| 01-248-026 | Meridian - Uwchland | Liability |
| 01-248-027 | Victory Gardens Sketch Plan | Liability |
| 01-248-028 | Titus Rd. | Liability |
| 01-248-029 | Champs | Liability |
| 01-248-030 | Warrington Pointe | Liability |
| 01-248-031 | Escrow - Sandstone | Liability |
| 01-248-032 | Wrrington Springs Fee in Lieu | Liability |
| 01-248-033 | RHH PROPERTIES | Liability |

| GL Number | Description | Type of Account |
|----------------|--------------------------------|-----------------|
| 01-248-034 | SMCCI GROUP/MANLEY STORAGE | Liability |
| 01-248-035 | High Grove | Liability |
| 01-248-036 | Reserve at Warrington | Liability |
| 01-248-037 | Woodstone Homes | Liability |
| 01-248-038 | Calhoun PSA | Liability |
| 01-248-039 | PSA-LANDTECH | Liability |
| 01-248-040 | Cardamone | Liability |
| 01-248-040-001 | Cardamone-Rezoning App. | Liability |
| 01-248-041 | LESTER MINOR SUBDIVISION | Liability |
| 01-248-042 | Trans Land Development | Liability |
| 01-248-043 | Pulte Homes | Liability |
| 01-248-044 | McKay / Deluca | Liability |
| 01-248-045 | M Gold - Grady Ave Agreement | Liability |
| 01-248-046 | Wagner Lot Line | Liability |
| 01-248-047 | C B SOUTH HIGH SCHOOL PSA | Liability |
| 01-248-048 | State Farm Insurance - Street | Liability |
| 01-248-049 | WARRINGTON RUN (GEERLING) | Liability |
| 01-248-050 | D&K Lankford - Elbow Ln | Liability |
| 01-248-051 | D&K Lankford - Elbow Ln | Liability |
| 01-248-052 | Egenoff - Mill Creek/Limekiln | Liability |
| 01-248-053 | Farbee - 548 Oak Ave | Liability |
| 01-248-054 | Carmel Kichen | Liability |
| 01-248-055 | Warrington Springs | Liability |
| 01-248-056 | Shihadeh - Park RD | Liability |
| 01-248-057 | Deluca - Park Rd Subdivision | Liability |
| 01-248-058 | Peoli - Cindy Lane | Liability |
| 01-248-059 | St Roberts Church | Liability |
| 01-248-060 | Homestarr - 850 Easton RD | Liability |
| 01-248-061 | Buffalo Wild Wings | Liability |
| 01-248-062 | Walmart | Liability |
| 01-248-063 | Shihadeh - PSA | Liability |
| 01-248-064 | Prime Blders - Neshaminy Glen | Liability |
| 01-248-064-001 | Prime Neshaminy - Perform Bond | Liability |
| 01-248-064-002 | Prime Neshaminy - Const Agrmnt | Liability |
| 01-248-065 | Prime Builders - Phillips Ave | Liability |
| 01-248-066 | Sunrise Court Subdivision | Liability |
| 01-248-066-001 | Sunrise Court - PSA | Liability |
| 01-248-066-002 | Sunrise Ct - Construct Review | Liability |
| 01-248-067 | Webb - Lower Barness | Liability |
| 01-248-068 | Amit Patel - PSA | Liability |
| 01-248-069 | SMII Group - Manby Storage | Liability |
| 01-248-070 | T-Mobile PSA | Liability |
| 01-248-071 | Stone Manor | Liability |
| 01-248-072 | 2415 Cindy Lane | Liability |
| 01-248-081 | WARRINGTON R/E-GANDER MT | Liability |
| 01-248-082 | SDI, LLC (WALGREENS) | Liability |
| 01-248-083 | WEBB BLDG-PSA-HONORA ST | Liability |
| 01-248-083-001 | WEBB BLDG GROUP-KELLY ROAD | Liability |
| 01-248-084 | BHAKTA LAND DEVELOPMENT | Liability |
| 01-248-085 | GORMAN-334 EASTON ROAD | Liability |
| 01-248-086 | EBLE TRACT-REZONING | Liability |
| 01-248-087 | VS - Main St. Traffic Signal | Liability |
| 01-248-088 | TCL Holdings-County Line/Titus | Liability |
| 01-248-100 | Lamplighter II | Liability |
| 01-248-198 | Toll Bros Escrow Agreement Fee | Liability |
| 01-248-199 | Cutler Snowplowing | Liability |
| 01-248-200 | Escrow Payable - Compliance | Liability |
| 01-248-300 | Escrow Payable - Zoning | Liability |
| 01-248-301 | LESTER MINOR SUBDIVISION | Liability |
| 01-248-302 | MINOR SUBDIVISION LESTER | Liability |
| 01-248-400 | Escrow Payable - Prof Serv | Liability |
| 01-248-401 | CB SOUTH PSA | Liability |
| 01-248-402 | PSA-LAND TECH | Liability |
| 01-248-403 | PSA - | Asset |
| 01-248-500 | HIGH GROVE | Liability |
| 01-248-500-001 | HIGH GROVE PETERSON ACQUISITIC | Liability |

| GL Number | Description | Type of Account |
|----------------|--------------------------------|-----------------|
| 01-248-500-002 | HIGH GROVE PETERSON CONDEM. | Liability |
| 01-248-500-003 | HIGH GROVE - LOT 1 | Liability |
| 01-248-600 | MINOR SUBDIVISIONS | Liability |
| 01-248-700 | Security Deposits | Liability |
| 01-252-000 | Deferred Tax Revenues | Liability |
| 01-252-100 | Deferred BP Tax Revenue | Liability |
| 01-252-300 | Deferred Revenues | Liability |
| 01-270-000 | Capital Equipment Equity | Liability |
| 01-279-000 | Fund Balance | Liability |
| 01-279-100 | Revenue Control | Liability |
| 01-279-200 | Expense Control | Liability |
| 01-301-100-100 | Real Estate Taxes - General Go | Revenue |
| 01-301-100-200 | Real Estate Taxes - Park & Rec | Revenue |
| 01-301-100-300 | Real Estate Taxes - Road Mach | Revenue |
| 01-310-100 | Real Estate Transfers | Revenue |
| 01-310-200 | Earned Income Tax | Revenue |
| 01-310-300 | Business Privilege Tax | Revenue |
| 01-310-500 | Local Services Tax | Revenue |
| 01-310-600 | Amusement/Admission Tax | Revenue |
| 01-310-700 | Amusement Device Tax | Revenue |
| 01-321-430 | Towing Licenses | Revenue |
| 01-321-640 | Contractor Licenses | Revenue |
| 01-321-700 | Mechanical Device Permits | Revenue |
| 01-321-800 | Cable Television Fees | Revenue |
| 01-321-820 | Street Opening Permits | Revenue |
| 01-331-100 | Court Fines | Revenue |
| 01-331-102 | Non Traffic Violation | Revenue |
| 01-331-105 | County Fines | Revenue |
| 01-331-110 | State Police Fines | Revenue |
| 01-331-120 | Local Ordinance Fines | Revenue |
| 01-341-100 | Interest Earnings | Revenue |
| 01-342-200 | Building Rentals | Revenue |
| 01-342-300 | Rental Income | Revenue |
| 01-351-120 | Federal Grants - FEMA | Revenue |
| 01-351-130 | SAFER Grant | Revenue |
| 01-351-200 | Federal Public Safety Grants | Revenue |
| 01-354-401 | ARLE Grant - Batt Backup | Revenue |
| 01-354-402 | ARLE Grant - Adaptive Traf Sig | Revenue |
| 01-354-600 | Grant - DCNR Trail | Revenue |
| 01-354-700 | Grant - Neshaminy Gardens Stor | Revenue |
| 01-355-010 | Public Utility Realty Taxes | Revenue |
| 01-355-080 | Alcoholic Beverage Licenses | Revenue |
| 01-355-120 | State Aid Pension Contribution | Revenue |
| 01-355-300 | Fire Relief Fund | Revenue |
| 01-355-400 | Recycling Grant | Revenue |
| 01-357-510 | Highway/Training Grants | Revenue |
| 01-357-520 | County-Dui Check Points | Revenue |
| 01-357-530 | Misc- Grants | Revenue |
| 01-357-550 | EAC Grants | Revenue |
| 01-357-700 | Grant - Bucks County Open Spac | Revenue |
| 01-357-725 | Palomino Tennis Cts-USTA Grant | Revenue |
| 01-357-750 | Neshaminy Gardens Draina | Revenue |
| 01-357-800 | Grant - PECO | Revenue |
| 01-361-100 | Escrow Administration | Revenue |
| 01-361-200 | Special Police Services | Revenue |
| 01-361-250 | Ambulance Billings &Membership | Revenue |
| 01-361-310 | Land Development Fees | Revenue |
| 01-361-320 | Conditional Use Fee | Revenue |
| 01-361-340 | Zoning Hearing Board Fees | Revenue |
| 01-361-400 | Professional Services Fees | Revenue |
| 01-361-510 | Police Reports | Revenue |
| 01-361-520 | Sale of Publications | Revenue |
| 01-361-530 | Open Records Requests Fees | Revenue |
| 01-362-200 | Fire Safety Inspection Fees | Revenue |
| 01-362-330 | Zoning Permits | Revenue |
| 01-362-410 | Building Permits | Revenue |

| GL Number | Description | Type of Account |
|------------|--------------------------------|-----------------|
| 01-362-420 | Electrical Permits | Revenue |
| 01-362-430 | Plumbing Permits | Revenue |
| 01-362-431 | Mechanical Permits | Revenue |
| 01-362-432 | Sprinkler Permits | Revenue |
| 01-362-433 | Fire Alarms | Revenue |
| 01-362-450 | Occupancy Permits | Revenue |
| 01-362-460 | Sign Permits | Revenue |
| 01-362-470 | State Permits | Revenue |
| 01-362-810 | Miscellaneous Permits | Revenue |
| 01-363-500 | Public Works Services | Revenue |
| 01-363-600 | Sale Of Materials | Revenue |
| 01-364-300 | Trash Collection Fees | Revenue |
| 01-365-000 | Trash Collection -Willow Knoll | Revenue |
| 01-367-901 | Recreation - Discount Tickets | Revenue |
| 01-367-902 | Recreation - Earth Day | Revenue |
| 01-367-903 | Recreation - Easter Egg Hunt | Revenue |
| 01-367-904 | Recreation - Equestrian Rental | Revenue |
| 01-367-905 | Recreation - Harveat Fest | Revenue |
| 01-367-906 | Recreation - Memorial Day | Revenue |
| 01-367-907 | Recreation - Program Fees | Revenue |
| 01-367-908 | Recreation - Park Rental Fees | Revenue |
| 01-367-909 | Recreation - B/L With Santa | Revenue |
| 01-367-910 | Summer Camp Fees | Revenue |
| 01-367-911 | Summer Camp Registration | Revenue |
| 01-367-912 | Recreation - Summer Concerts | Revenue |
| 01-367-913 | Recreation - Volunteer Apprec | Revenue |
| 01-367-914 | Recreation - Warrington Day | Revenue |
| 01-367-915 | Recreation - Discount Movie Tk | Revenue |
| 01-367-916 | Recreation - Roster Fee | Revenue |
| 01-367-950 | Swim Club - Membership Fees | Revenue |
| 01-367-951 | Swim Club - Daily Fees | Revenue |
| 01-367-952 | Swim Club - Guest Passes | Revenue |
| 01-367-953 | Swim Club - Repl IDS | Revenue |
| 01-367-954 | Swim Club - Concess Stand Rent | Revenue |
| 01-367-955 | Swim Club - Facility Rentals | Revenue |
| 01-367-956 | Swim Club - Swim Team Fees | Revenue |
| 01-367-957 | Swim Club - Lesson Fees | Revenue |
| 01-367-958 | Swim Club - Snack Bar Games | Revenue |
| 01-367-959 | Swim Club -Sponsorship Revenue | Revenue |
| 01-383-700 | Park & Rec Assessments | Revenue |
| 01-383-720 | Regal Cinema Impact Fees | Revenue |
| 01-387-100 | Miscellaneous Donations | Revenue |
| 01-387-200 | Donations - Emerg Serv | Revenue |
| 01-387-250 | Police Donations | Revenue |
| 01-387-600 | Misc, EAC Donations | Revenue |
| 01-389-100 | Miscellaneous Revenues | Revenue |
| 01-389-150 | Insurance Reimbursements | Revenue |
| 01-389-175 | Disability/Workers Comp Reimb. | Revenue |
| 01-389-300 | Fire Capital Revenue | Revenue |
| 01-391-100 | Township Land Sale | Revenue |
| 01-391-110 | Surplus Equipment Sales | Revenue |
| 01-391-200 | Sale of TDRs | Revenue |
| 01-391-300 | Sale/Condem Twp Prop | Revenue |
| 01-392-003 | Transfer From Fire Tax Fund | Revenue |
| 01-392-004 | Transfer From - Ambulance Fund | Revenue |
| 01-392-008 | Transfer From - Water & Sewer | Revenue |
| 01-392-021 | Transfer From Debt Service Fnd | Revenue |
| 01-392-035 | Trannsfer from Liquid Fuels | Revenue |
| 01-394-000 | Loan Proceed-2015 Fire truck | Revenue |
| 01-395-100 | Prior Year Refunds | Revenue |
| 01-400-105 | Salary & Wages - Elected Offcl | Expense |
| 01-400-196 | Group Benefits | Expense |
| 01-400-210 | Office Supplies | Expense |
| 01-400-261 | Minor Equipment | Expense |
| 01-400-310 | Professional Services | Expense |
| 01-400-321 | Telephone | Expense |

| GL Number | Description | Type of Account |
|----------------|--------------------------------|-----------------|
| 01-400-325 | Postage | Expense |
| 01-400-331 | Travel Reimbursement | Expense |
| 01-400-341 | Advertising | Expense |
| 01-400-342 | Printing | Expense |
| 01-400-420 | Dues & Subscriptions | Expense |
| 01-400-430 | R/E Taxes Paid | Expense |
| 01-400-460 | Seminars, Conferences & Meetin | Expense |
| 01-400-491 | General Expenses | Expense |
| 01-400-740 | Cap Purchases - Mach & Equip | Expense |
| 01-400-740-100 | Cap Purchases - Comm Upgrd Pr | Expense |
| 01-400-750 | Cap Purchases - Vehicle | Expense |
| 01-401-110 | Salary & Wages | Expense |
| 01-401-115 | Salary & Wages - Temporary | Expense |
| 01-401-196 | Group Benefits | Expense |
| 01-401-210 | Office Supplies | Expense |
| 01-401-231 | Motor Fuel | Expense |
| 01-401-261 | Minor Equipment | Expense |
| 01-401-310 | Professional Services | Expense |
| 01-401-319 | Other Services & Fees | Expense |
| 01-401-321 | Telephone | Expense |
| 01-401-325 | Postage | Expense |
| 01-401-341 | Advertising | Expense |
| 01-401-342 | Printing | Expense |
| 01-401-374 | Maint & Repair - Mach & Equip | Expense |
| 01-401-375 | Maint & Repair - Automobile | Expense |
| 01-401-376 | Maint. & Repair - Furniture | Expense |
| 01-401-420 | Dues & Subscriptions | Expense |
| 01-401-451 | Contracted Maintenance Service | Expense |
| 01-401-460 | Seminars, Conferences & Meetin | Expense |
| 01-401-900 | Capital Assessment | Expense |
| 01-402-110 | Salary & Wages | Expense |
| 01-402-112 | Salary & Wages - Staff | Expense |
| 01-402-180 | Overtime | Expense |
| 01-402-196 | Group Benefits | Expense |
| 01-402-210 | Office Supplies | Expense |
| 01-402-261 | Minor Equipment | Expense |
| 01-402-310 | Professional Services | Expense |
| 01-402-311 | Audit & Accounting Services | Expense |
| 01-402-319 | Other Services & Fees | Expense |
| 01-402-321 | Telephone | Expense |
| 01-402-325 | Postage | Expense |
| 01-402-331 | Travel - Mileage & Fuel | Expense |
| 01-402-341 | Advertising | Expense |
| 01-402-342 | Printing | Expense |
| 01-402-420 | Dues & Subscriptions | Expense |
| 01-402-430 | Real Estate Taxes | Expense |
| 01-402-460 | Seminars, Conferences & Meetin | Expense |
| 01-403-110-100 | Salary & Wages - G/F | Expense |
| 01-403-110-200 | Salary & Wages - P&R | Expense |
| 01-403-110-300 | Salary & Wages - Refuse | Expense |
| 01-403-110-400 | Salary & Wages - Rd Machines | Expense |
| 01-403-196 | Group Benefits | Expense |
| 01-403-210 | Office Supplies | Expense |
| 01-403-325 | Postage | Expense |
| 01-403-342 | Printing | Expense |
| 01-403-460 | Seminars, Conferences & Meetin | Expense |
| 01-406-110 | Salary & Wages - Supervisor | Expense |
| 01-406-112 | Salary & Wages -- Staff | Expense |
| 01-406-115 | Salary & Wages -- Temporary | Expense |
| 01-406-180 | Overtime | Expense |
| 01-406-196 | Group Benefits | Expense |
| 01-406-210 | Office Supplies | Expense |
| 01-406-261 | Minor Mach- & Equip- | Expense |
| 01-406-310 | Professional Services | Expense |
| 01-406-313 | Township Engineer | Expense |
| 01-406-314-100 | Professional Services-Legal | Expense |

| GL Number | Description | Type of Account |
|----------------|--------------------------------|-----------------|
| 01-406-314-200 | Township Solicitor | Expense |
| 01-406-314-300 | Labor Counsel Services | Expense |
| 01-406-314-400 | Special Legal Services | Expense |
| 01-406-314-500 | Litigation & Arbitration | Expense |
| 01-406-319 | Other Services & Fees | Expense |
| 01-406-321 | Telephone | Expense |
| 01-406-325 | Postage | Expense |
| 01-406-341 | Advertising | Expense |
| 01-406-342 | Printing | Expense |
| 01-406-375 | Maint & Repair - Vehicles | Expense |
| 01-406-384 | Mach-&Equip-Rental | Expense |
| 01-406-410 | Judgements & Damages | Expense |
| 01-406-420 | Dues & Subscriptions | Expense |
| 01-406-450 | Contracted Service | Expense |
| 01-406-457 | Doc-Mgmt-License & Support | Expense |
| 01-406-460 | Seminars, Conferences & Meetin | Expense |
| 01-406-491 | General Operating Expenses | Expense |
| 01-406-499 | Non Uniform Performance Raises | Expense |
| 01-406-740 | Cap Purchases - Mach & Equip | Expense |
| 01-406-900 | Capital Assessment | Expense |
| 01-409-210 | Office Supplies | Expense |
| 01-409-226 | Repair & Maint Supplies | Expense |
| 01-409-241 | General Operating Supplies | Expense |
| 01-409-251 | Vehicle Maintenance Supplies | Expense |
| 01-409-261 | Minor Equipment | Expense |
| 01-409-310 | Professional Services | Expense |
| 01-409-321 | Telephone | Expense |
| 01-409-360 | Utilities | Expense |
| 01-409-373 | Building Maint & Repairs | Expense |
| 01-409-384 | Mach- & Equip-Rental | Expense |
| 01-409-450 | Contracted Services | Expense |
| 01-409-451 | Contracted Maintenance Service | Expense |
| 01-409-452 | GIS Maint / Munilogic | Expense |
| 01-409-453 | PA One Call | Expense |
| 01-409-800 | Install to W/S Capital | Expense |
| 01-410-110 | Salary & Wages - Non-Bargain | Expense |
| 01-410-112 | Salary & Wages - Staff | Expense |
| 01-410-113 | Salary & Wages - Bargaining | Expense |
| 01-410-115 | Salary & Wages - Part Time | Expense |
| 01-410-117 | Salary & Wages - Auxillary Pol | Expense |
| 01-410-118 | Salary & Wages - Crossing Guar | Expense |
| 01-410-160-060 | Pension Interest Expense | Expense |
| 01-410-172 | Holiday Pay | Expense |
| 01-410-179 | Longevity | Expense |
| 01-410-180 | Overtime | Expense |
| 01-410-184 | Kelly Time | Expense |
| 01-410-185 | Vacation Buy Back | Expense |
| 01-410-187 | Health Premium Buy -Back | Expense |
| 01-410-196 | Group Benefits | Expense |
| 01-410-210 | Office Supplies | Expense |
| 01-410-231 | Motor Fuel | Expense |
| 01-410-238 | Uniforms | Expense |
| 01-410-241 | General Operating Supplies | Expense |
| 01-410-251 | Vehicle Maintenance Supplies | Expense |
| 01-410-261 | Minor Equipment | Expense |
| 01-410-310 | Professional Services | Expense |
| 01-410-321 | Telephone | Expense |
| 01-410-325 | Postage | Expense |
| 01-410-341 | Advertising | Expense |
| 01-410-342 | Printing | Expense |
| 01-410-374 | Repairs & Maintenance | Expense |
| 01-410-375 | Vehicle Maintenance | Expense |
| 01-410-384 | Equipment Leases | Expense |
| 01-410-420 | Dues & Subscriptions | Expense |
| 01-410-440 | Uniform Cleaning Service | Expense |
| 01-410-450 | Contracted Services | Expense |

| GL Number | Description | Type of Account |
|----------------|--------------------------------|-----------------|
| 01-410-460 | Seminars, Conferences & Meetin | Expense |
| 01-410-491 | General Expenses | Expense |
| 01-410-740 | Capital Purch - Mach. & Equip | Expense |
| 01-410-900 | Capital Assessment | Expense |
| 01-410-910 | Police equip from Donations | Expense |
| 01-411-110 | Salary & Wages - Professional | Expense |
| 01-411-110-200 | | Expense |
| 01-411-110-300 | | Expense |
| 01-411-112 | Salary & Wages - Staff | Expense |
| 01-411-115 | Salary & Wages - PT/temp | Expense |
| 01-411-180 | Overtime | Expense |
| 01-411-180-200 | | Expense |
| 01-411-196 | Group Benefits | Expense |
| 01-411-196-100 | Group Benefits | Expense |
| 01-411-196-200 | Group Benefits | Expense |
| 01-411-210 | Office Supplies | Expense |
| 01-411-210-100 | Office Supplies | Expense |
| 01-411-210-200 | Office Supplies | Expense |
| 01-411-231 | Motor Fuels | Expense |
| 01-411-231-100 | Motor Fuel | Expense |
| 01-411-238 | Uniforms | Expense |
| 01-411-241 | General Operating Supplies | Expense |
| 01-411-242 | Fire Prevention Supplies | Expense |
| 01-411-251 | Vehicle Maintenance Supplies | Expense |
| 01-411-261 | Minor Equipment | Expense |
| 01-411-310 | Professional Services | Expense |
| 01-411-321 | Telephone | Expense |
| 01-411-325 | Postage | Expense |
| 01-411-341 | Advertising | Expense |
| 01-411-342 | Printing | Expense |
| 01-411-360 | Utilities | Expense |
| 01-411-375 | Vehicle Maintenance | Expense |
| 01-411-384 | Equipment Rental & Lease | Expense |
| 01-411-420 | Dues & Subscriptions | Expense |
| 01-411-450 | Contracted Services | Expense |
| 01-411-460 | Seminars, Conferences & Meetin | Expense |
| 01-411-470 | Public Education | Expense |
| 01-411-480 | Safety Committee | Expense |
| 01-411-491 | General Expenses | Expense |
| 01-411-531 | Firemens Relief Assoc | Expense |
| 01-411-740 | Capital Purchases - Mach & Equ | Expense |
| 01-411-740-100 | Cap - 2015 Pierce Fire Truck | Expense |
| 01-411-760 | Cap Purchases - Furniture | Expense |
| 01-411-900 | Capital Assessment | Expense |
| 01-412-110 | Salaries & Wages | Expense |
| 01-412-180 | Overtime | Expense |
| 01-412-196 | Group Benefits | Expense |
| 01-412-210 | Office Supplies | Expense |
| 01-412-231 | Motor Fuel | Expense |
| 01-412-238 | Uniforms | Expense |
| 01-412-241 | General Operating Supplies | Expense |
| 01-412-261 | Minor Equipment | Expense |
| 01-412-310 | Professional Services | Expense |
| 01-412-321 | Telephone | Expense |
| 01-412-325 | Postage | Expense |
| 01-412-341 | Advertising | Expense |
| 01-412-342 | Printing | Expense |
| 01-412-360 | Utilities | Expense |
| 01-412-375 | Maint & Repair - Vehicles | Expense |
| 01-412-384 | Equipment Rental & Lease | Expense |
| 01-412-420 | Dues & Subscriptions | Expense |
| 01-412-450 | Contracted Services | Expense |
| 01-412-460 | Seminars, Conf, & Meetings | Expense |
| 01-412-491 | General Expenses | Expense |
| 01-412-510 | Incentive Program | Expense |
| 01-412-530 | Payments to Ambulance Company | Expense |

| GL Number | Description | Type of Account |
|------------|--------------------------------|-----------------|
| 01-412-740 | Cap Purchases - Mach & Equip | Expense |
| 01-412-900 | Capital Assessment | Expense |
| 01-413-110 | Salaries & Wages | Expense |
| 01-413-196 | Group Benefits | Expense |
| 01-413-210 | Office Supplies | Expense |
| 01-413-231 | Motor Fuel | Expense |
| 01-413-238 | Uniforms | Expense |
| 01-413-241 | General Operating Supplies | Expense |
| 01-413-261 | Minor Equipment | Expense |
| 01-413-310 | Professional Services | Expense |
| 01-413-321 | Telephone | Expense |
| 01-413-325 | Postage | Expense |
| 01-413-341 | Advertising | Expense |
| 01-413-342 | Printing | Expense |
| 01-413-354 | Fire Co - Volunteer Wrkr' Comp | Expense |
| 01-413-360 | Utilities | Expense |
| 01-413-375 | Maint & Repair - Vehicles | Expense |
| 01-413-384 | Equipment Rental & Lease | Expense |
| 01-413-420 | Dues & Subscriptions | Expense |
| 01-413-450 | Contracted Services | Expense |
| 01-413-460 | Seminars, Conf, & Meetings | Expense |
| 01-413-491 | General Expenses | Expense |
| 01-413-510 | Incentive Program | Expense |
| 01-413-530 | Payment For Operations | Expense |
| 01-413-740 | Cap Purchases - Mach & Equip | Expense |
| 01-413-900 | Capital Assessment | Expense |
| 01-414-110 | Salary & Wages - Supervisor | Expense |
| 01-414-112 | Salary & Wages - Staff | Expense |
| 01-414-115 | Salary/Wages-Temp/Season | Expense |
| 01-414-180 | Overtime | Expense |
| 01-414-196 | Group Benefits | Expense |
| 01-414-210 | Office Supplies | Expense |
| 01-414-231 | Motor Fuels | Expense |
| 01-414-238 | Uniforms | Expense |
| 01-414-241 | General Operating Supplies | Expense |
| 01-414-251 | Vehicle Maintenance Supplies | Expense |
| 01-414-261 | Minor Equipment | Expense |
| 01-414-310 | Professional Services | Expense |
| 01-414-314 | Legal Services | Expense |
| 01-414-321 | Telephone | Expense |
| 01-414-325 | Postage | Expense |
| 01-414-331 | Travel Reimbursement | Expense |
| 01-414-341 | Advertising | Expense |
| 01-414-342 | Printing | Expense |
| 01-414-375 | Vehicle Maintenance | Expense |
| 01-414-384 | Equipment Rental & Lease | Expense |
| 01-414-420 | Dues & Subscriptions | Expense |
| 01-414-450 | Contracted Services | Expense |
| 01-414-460 | Seminars, Conferences & Meetin | Expense |
| 01-414-491 | General Expenses | Expense |
| 01-414-900 | Capital Assessment | Expense |
| 01-427-241 | General Operating Supplies (Re | Expense |
| 01-427-310 | Professional Services | Expense |
| 01-427-325 | Postage | Expense |
| 01-427-345 | Educational Programs | Expense |
| 01-427-450 | Contracted Services | Expense |
| 01-428-112 | Salary & Wages - Staff | Expense |
| 01-428-196 | EAC Group Benefits | Expense |
| 01-428-450 | Contracted Services | Expense |
| 01-428-491 | EAC - Activities | Expense |
| 01-430-110 | Salary & Wages - Supervisory | Expense |
| 01-430-112 | Salary & Wages - Staff | Expense |
| 01-430-115 | Salary & Wages - Temp/PT | Expense |
| 01-430-180 | Overtime | Expense |
| 01-430-196 | Group Benefits | Expense |
| 01-430-210 | Office Supplies | Expense |

| GL Number | Description | Type of Account |
|----------------|--------------------------------|-----------------|
| 01-430-231 | Motor Fuels | Expense |
| 01-430-238 | Uniforms | Expense |
| 01-430-241 | General Operating Supplies | Expense |
| 01-430-245 | Highway Supplies | Expense |
| 01-430-246 | Bulk Salt | Expense |
| 01-430-251 | Vehicle Maintenance Supplies | Expense |
| 01-430-253 | Repair & Maint Supplies Bldgs | Expense |
| 01-430-254 | Heavy Equip Maintenance | Expense |
| 01-430-261 | Minor Equipment (Up to 4,000) | Expense |
| 01-430-267 | Minor Computer Hardware And So | Expense |
| 01-430-310 | Professional Services | Expense |
| 01-430-315 | Drug Testing | Expense |
| 01-430-319 | Other Services and Fees | Expense |
| 01-430-321 | Telephone | Expense |
| 01-430-325 | Postage | Expense |
| 01-430-341 | Advertising | Expense |
| 01-430-342 | Printing | Expense |
| 01-430-360 | Utilities | Expense |
| 01-430-371 | Repairs & Maintenance-Land (Tr | Expense |
| 01-430-371-100 | Land & Land Improvements | Expense |
| 01-430-371-200 | Veterans Monument | Expense |
| 01-430-372-100 | Storm Sewer Pipe Maintenance | Expense |
| 01-430-372-200 | Storm Sewer Inlets | Expense |
| 01-430-372-300 | Road Maintenance | Expense |
| 01-430-372-400 | Street Light Maintenance | Expense |
| 01-430-372-500 | Traffic Signal Maint- | Expense |
| 01-430-374 | Plow Equip Maintenance And Rep | Expense |
| 01-430-375 | Vehicle Maintenance & Repair | Expense |
| 01-430-384 | Equipment Rentals | Expense |
| 01-430-420 | Dues & Subscriptions | Expense |
| 01-430-450 | Contracted Services | Expense |
| 01-430-454 | State Fees | Expense |
| 01-430-460 | Seminars, Conferences & Meetin | Expense |
| 01-430-491 | General Expenses | Expense |
| 01-430-710 | Neshaminy Gardens Storm Water | Expense |
| 01-430-710-001 | Cap Purchases - Land & Imprvmt | Expense |
| 01-430-710-002 | Cap Purchases - Land & Imprvmt | Expense |
| 01-430-710-003 | Cap Purchases - Land & Imprvmt | Expense |
| 01-430-710-100 | Lower Nike - Hockey Rink Rehab | Expense |
| 01-430-710-150 | Reloc Phila Ave Tot Lot | Expense |
| 01-430-710-160 | Cap SC Pool replastering | Expense |
| 01-430-710-200 | Trails Improv - Cty Open Sp | Expense |
| 01-430-710-250 | Batt Backup - ARLE Grant | Expense |
| 01-430-710-300 | Adapt Traff Sig- ARLE Grant | Expense |
| 01-430-710-350 | Palomino Tennis Cts USTA Grant | Expense |
| 01-430-710-360 | Capital-Lighting Barness Field | Expense |
| 01-430-740 | Cap Purchase M&E (Over 10,000) | Expense |
| 01-430-750 | Minor Equipment (btw 4 & 7,000 | Expense |
| 01-430-760 | Cap Purchases - Furniture | Expense |
| 01-430-900 | Capital Assessment | Expense |
| 01-451-110 | Salary & Wages - Supervisory | Expense |
| 01-451-112 | Salary & Wages - Staff | Expense |
| 01-451-115 | Salary & Wages - Temporary | Expense |
| 01-451-196 | Group Benefits | Expense |
| 01-451-210 | Office Supplies | Expense |
| 01-451-310 | Professional Services | Expense |
| 01-451-321 | Telephone | Expense |
| 01-451-325 | Postage | Expense |
| 01-451-341 | Advertising | Expense |
| 01-451-342 | Printing | Expense |
| 01-451-384 | Equipment Leases | Expense |
| 01-451-420 | Dues & Subscriptions | Expense |
| 01-451-450 | Contracted Services | Expense |
| 01-451-460 | Seminars, Conferences & Meetin | Expense |
| 01-451-760 | Furniture & Fixtures | Expense |
| 01-452-110 | Salary & Wages - | Expense |

| GL Number | Description | Type of Account |
|----------------|--------------------------------|-----------------|
| 01-452-196 | Group Benefits | Expense |
| 01-452-210 | Office Supplies | Expense |
| 01-452-241 | General Operating Supplies | Expense |
| 01-452-261 | Minor Equipment | Expense |
| 01-452-321 | Telephone | Expense |
| 01-452-325 | Postage | Expense |
| 01-452-341 | Advertising | Expense |
| 01-452-342 | Printing | Expense |
| 01-452-371 | Maintenance & repair | Expense |
| 01-452-420 | Dues & Subscriptions | Expense |
| 01-452-450 | Contracted Services | Expense |
| 01-452-460 | Seminars, Conferences & Meetin | Expense |
| 01-452-491 | General Expense | Expense |
| 01-452-901 | Recreation - Discount Ticket | Expense |
| 01-452-902 | Recreation - Earth Day | Expense |
| 01-452-903 | Recreation - Easter Egg Hunt | Expense |
| 01-452-904 | Recreation Equestrian | Expense |
| 01-452-905 | Recreation - Harvest Fest | Expense |
| 01-452-906 | Recreation - Memorial Day | Expense |
| 01-452-907 | Recreation - Program Activitie | Expense |
| 01-452-908 | Recreation - Misc- Recreation | Expense |
| 01-452-909 | Recreation - Santa Breakfast/L | Expense |
| 01-452-910 | Recreation - Bike & Hike | Expense |
| 01-452-912 | Recreation - Herb Kahl Run | Expense |
| 01-452-913 | Recreation - Volunteer Appreci | Expense |
| 01-452-914 | Recreation - Warrington Day | Expense |
| 01-452-915 | Discount Movie Tickets | Expense |
| 01-454-110 | Salary & Wages - Supervisory | Expense |
| 01-454-112 | Salary & Wages - Staff | Expense |
| 01-454-115 | Salary & Wages - Temporary | Expense |
| 01-454-180 | Overtime | Expense |
| 01-454-196 | Group Benefits | Expense |
| 01-454-210 | Office Supplies | Expense |
| 01-454-231 | Motor Fuels | Expense |
| 01-454-238 | Uniforms | Expense |
| 01-454-241 | General Operating Supplies | Expense |
| 01-454-246 | Bulk Salt | Expense |
| 01-454-251 | Automobile Maint Supplies | Expense |
| 01-454-253 | Repair & Maint- Supplies - Bui | Expense |
| 01-454-254 | Rep-& Maint-Supplies - Mach & | Expense |
| 01-454-261 | Minor Equipment | Expense |
| 01-454-284 | Machinery & Equip- Rental | Expense |
| 01-454-310 | Professional Services | Expense |
| 01-454-315 | Drug Testing | Expense |
| 01-454-319 | Other Services & Fees | Expense |
| 01-454-321 | Telephone | Expense |
| 01-454-325 | Postage | Expense |
| 01-454-341 | Advertising | Expense |
| 01-454-342 | Printing | Expense |
| 01-454-360 | Utilities | Expense |
| 01-454-371 | Land Maintenance & Repair | Expense |
| 01-454-371-100 | Land and Land Improvements | Expense |
| 01-454-371-200 | Veterans Monument | Expense |
| 01-454-374 | Maint & Repair - Mach & Equip | Expense |
| 01-454-375 | Vehicle Maintenance | Expense |
| 01-454-376 | Vehicle Maintenance | Expense |
| 01-454-384 | Equipment Rental & Lease | Expense |
| 01-454-420 | Dues & Subscriptions | Expense |
| 01-454-450 | Contracted Services | Expense |
| 01-454-454 | State Fees | Expense |
| 01-454-460 | Seminars, Conf, & Meetings | Expense |
| 01-454-491 | General Expenses | Expense |
| 01-454-710 | Capital Purchases - Trail Proj | Expense |
| 01-454-740 | Capital Equipment | Expense |
| 01-455-110 | Salary & Wages - Supervisory | Expense |
| 01-455-112 | Salary & Wages - Staff | Expense |

| GL Number | Description | Type of Account |
|----------------|--------------------------------|-----------------|
| 01-455-196 | Group Benefits | Expense |
| 01-455-210 | Office Supplies | Expense |
| 01-455-241 | General Operating Supplies | Expense |
| 01-455-261 | Minor Equipment | Expense |
| 01-455-310 | Professional Services | Expense |
| 01-455-321 | Telephone | Expense |
| 01-455-325 | Postage | Expense |
| 01-455-341 | Advertising | Expense |
| 01-455-342 | Printing | Expense |
| 01-455-350 | Property & Casualty Insurance | Expense |
| 01-455-360 | Utilities | Expense |
| 01-455-374 | Maintenance And Repairs | Expense |
| 01-455-384 | Equipment Leases | Expense |
| 01-455-420 | Dues & Subscriptions | Expense |
| 01-455-450 | Contracted Services | Expense |
| 01-455-454 | State Fees | Expense |
| 01-455-460 | Seminars, Conferences & Meetin | Expense |
| 01-455-740 | Cap Purchases - Mach & Equip | Expense |
| 01-455-957 | Program Activities | Expense |
| 01-475-100 | Lease Escrow Fees | Expense |
| 01-475-200 | Bond Fees | Expense |
| 01-486-100 | Property & Casualty Insurance | Expense |
| 01-487-190 | Pension Interest Expense | Expense |
| 01-487-197 | Police Pension MMO | Expense |
| 01-487-198 | Non-Uniform Pension | Expense |
| 01-487-199 | Non Unif Pension-Defined contb | Expense |
| 01-492-008 | Transfer To Water & Sewer | Expense |
| 01-492-016 | Transfer to Open Space Fund | Expense |
| 01-492-019 | Transfer to Cap Improv Fnd | Expense |
| 01-492-021 | Transfer To Debt Service Fund | Expense |
| 01-492-035 | Transfer to Liquid Fuels | Expense |
| 01-492-038 | Transfer To Internal Service F | Expense |
| 06-100-000 | Cash - WS capital | Asset |
| 06-130-001 | Due to WS Capital | Asset |
| 06-130-008 | Due From WS | Asset |
| 06-162-000 | CIP Sewer | Asset |
| 06-200-200 | Accounts Payable WS Cap | Liability |
| 06-230-001 | Due from WS Capital | Liability |
| 06-230-008 | Due To WS | Liability |
| 06-279-000 | Fund Balance | Liability |
| 06-279-100 | Rev Control | Liability |
| 06-279-200 | Expense Control | Liability |
| 06-364-200 | Sewer Project Assesment Fees | Revenue |
| 06-364-210 | Sewer Tapping Fees | Revenue |
| 06-378-200 | Water Project Assesment Fees | Revenue |
| 06-378-202 | Costner Filtration Project | Revenue |
| 06-378-204 | Water Main Ext/Connections | Revenue |
| 06-378-210 | Water Tapping Fees | Revenue |
| 06-406-740 | Capital - Equipment | Expense |
| 06-406-750 | Capital - Vehicles | Expense |
| 06-429-536 | Horsham Tapping Fees - Sewer | Expense |
| 06-429-720-002 | Capital - County Line Sewer | Expense |
| 06-429-720-003 | Capital - Pump Sta Upgrades | Expense |
| 06-429-720-004 | Capital - Sewer Sys Improves | Expense |
| 06-429-720-005 | Capital - Bristol Rd Sewer | Expense |
| 06-429-720-007 | Capital - Street/Brinkworth | Expense |
| 06-429-720-008 | Capital - BG Force Main | Expense |
| 06-429-720-009 | Capital - Shetland Rehab | Expense |
| 06-429-720-010 | Capital - Bristol/Cooper Sewer | Expense |
| 06-429-720-011 | Capital - Anna/Honora W&S | Expense |
| 06-429-720-012 | Capital - Tradesville Driveway | Expense |
| 06-448-720-001 | Capital - W Sys Imprv/Dist | Expense |
| 06-448-720-002 | Capital - Oak Ave | Expense |
| 06-448-720-003 | Capital - Penn Valley Pump | Expense |
| 06-448-720-004 | Capital - Pickertown Rd Water | Expense |
| 06-448-720-005 | Capital - Street Rd | Expense |

| GL Number | Description | Type of Account |
|----------------|--------------------------------|-----------------|
| 06-448-720-006 | Water Main Ext/Connections | Expense |
| 06-449-536 | Horsham Tapping Fees - Water | Expense |
| 06-449-720-001 | Capital - W Sys Improv Treat | Expense |
| 06-449-720-002 | Capital - Penn Valley Pump | Expense |
| 06-449-720-003 | Capital - Pickertown Rd | Expense |
| 06-449-720-004 | Costner Filtration Project | Expense |
| 08-100-000 | Cash -Fulton Checking | Asset |
| 08-100-200 | Fulton - Savings | Asset |
| 08-100-600 | HFS | Asset |
| 08-103-000 | Fulton - CRIM | Asset |
| 08-106-000 | Cash - Citizens Bank | Asset |
| 08-107-000 | Cash - Beneficial Bank | Asset |
| 08-107-100 | Cash - Beneficial Bank | Asset |
| 08-108-100 | Cash - Susquehanna Bank | Asset |
| 08-109-002 | Cash - PLGIT - Bond Proceeds | Asset |
| 08-109-004 | Cash - PLGIT - Credit Card A/C | Asset |
| 08-110-000 | Cash - Petty Cash | Asset |
| 08-126-000 | Accrued interest income | Asset |
| 08-130-001 | Due From General Fund | Asset |
| 08-130-006 | Due from WS capital | Asset |
| 08-130-009 | Due From WS Bond | Asset |
| 08-130-038 | Due From Internal Service Fund | Asset |
| 08-143-000 | Reserve Capacity | Asset |
| 08-145-000 | Accounts Rec - Customers | Asset |
| 08-145-001 | A/R ST Installment Accounts | Asset |
| 08-145-002 | A/R LT Installment Accounts | Asset |
| 08-145-003 | Accounts Rec - Installments | Asset |
| 08-145-900 | Miscellaneous Receivables | Asset |
| 08-147-000 | Unbilled Usage | Asset |
| 08-155-000 | Prepaid Expense | Asset |
| 08-157-006 | Bond Fees | Asset |
| 08-157-008 | Bond Issuance Costs | Asset |
| 08-161-000 | Land | Asset |
| 08-162-100 | Infrastructure - Collection | Asset |
| 08-162-200 | Infrastructure - Distribution | Asset |
| 08-162-300 | Infrastructure - Water Supply | Asset |
| 08-163-000 | Buildings & Bldg Improvements | Asset |
| 08-164-000 | Machinery & Equipment | Asset |
| 08-165-000 | Vehicles | Asset |
| 08-166-000 | Furniture & Fixtures | Asset |
| 08-167-000 | Computers & Software | Asset |
| 08-170-000 | Construction in Progress | Asset |
| 08-180-000 | Depreciation | Asset |
| 08-190-000 | Suspense Account | Asset |
| 08-197-010 | Net Pension Asset | Asset |
| 08-197-012 | Deferred outflows for pension | Asset |
| 08-200-200 | Accounts Payable | Liability |
| 08-200-300 | Accrued Payables | Liability |
| 08-200-500 | Accrued Payroll | Liability |
| 08-210-100 | Accrued Payroll | Liability |
| 08-210-200 | Accrued Vacation | Liability |
| 08-215-007 | Withholding - AFLAC | Liability |
| 08-215-008 | Withholding - Misc PR Deduct | Liability |
| 08-230-001 | Due To General Fund | Liability |
| 08-230-006 | Due to WS Capital | Liability |
| 08-230-009 | Due to WS Bond | Liability |
| 08-230-016 | Due To Open Space Fund | Liability |
| 08-230-038 | Due to Internal Service Fund | Liability |
| 08-245-000 | Accrued Interest Payable | Liability |
| 08-250-000 | Unapplied Payment | Liability |
| 08-255-001 | 2004 GO Bond Payable | Liability |
| 08-255-002 | 2004 GO Bond Premium Costs | Liability |
| 08-255-003 | Deferred Loss on Defeasance | Liability |
| 08-255-004 | 2014 Bond Payable | Liability |
| 08-255-005 | 2014 Bond Premium | Liability |
| 08-279-000 | Fund Balance | Liability |

| GL Number | Description | Type of Account |
|------------|--------------------------------|-----------------|
| 08-279-100 | Revenue Control | Liability |
| 08-279-200 | Expense Control | Liability |
| 08-297-009 | Net Position | Liability |
| 08-297-013 | Deferred inflows for pension | Liability |
| 08-341-100 | Interest Earnings | Revenue |
| 08-341-102 | Interest Earnings -- Savings | Revenue |
| 08-341-104 | interest earnings-installments | Revenue |
| 08-341-105 | Dividends - Investments | Revenue |
| 08-341-200 | Gain/ Loss on Invst - Realized | Revenue |
| 08-341-201 | Gain/Loss on Invst-Unreal | Revenue |
| 08-351-120 | Federal Grants - FEMA | Revenue |
| 08-354-410 | State Grant-Sewer Operations | Revenue |
| 08-364-101 | Sewer Sales - Residential | Revenue |
| 08-364-102 | Sewer Sales - Unmetered | Revenue |
| 08-364-103 | Sewer Sales - Commercial | Revenue |
| 08-364-104 | Sewer Sales - Industrial | Revenue |
| 08-364-105 | Sewer Sales - Schools | Revenue |
| 08-364-106 | Sewer Sales - Faith Based | Revenue |
| 08-364-107 | Sewer Sales - Public | Revenue |
| 08-364-108 | Sewer Sales - Seasonal | Revenue |
| 08-364-112 | Sewer Sales - Base Rate | Revenue |
| 08-364-141 | Late Penalties - Sewer | Revenue |
| 08-364-200 | Sewer Project Assesment Fees | Revenue |
| 08-364-210 | Sewer Tap-in Fees | Revenue |
| 08-364-320 | Sewer Inspection Fees | Revenue |
| 08-364-900 | Billing adjustments | Revenue |
| 08-378-101 | Water Sales - Residential | Revenue |
| 08-378-103 | Water Sales - Commercial | Revenue |
| 08-378-104 | Water Sales - Industrial | Revenue |
| 08-378-105 | Water Sales - Schools | Revenue |
| 08-378-106 | Water Sales - Faith Based | Revenue |
| 08-378-107 | Water Sales - Public | Revenue |
| 08-378-108 | Water Sales - Seasonal | Revenue |
| 08-378-109 | Water Sales - Construction | Revenue |
| 08-378-112 | Water Sales - Base Rate | Revenue |
| 08-378-141 | Penalties - Water | Revenue |
| 08-378-190 | Meter Sale & Replacement | Revenue |
| 08-378-200 | Water Project Assesment Fees | Revenue |
| 08-378-210 | Water Tap-in Fees | Revenue |
| 08-378-320 | Water Inspection Fees | Revenue |
| 08-378-387 | Contributed Capital | Revenue |
| 08-378-900 | Billing adjustments | Revenue |
| 08-380-100 | Miscellaneous Revenue | Revenue |
| 08-380-101 | Insurance Claim Reimbursement | Revenue |
| 08-380-102 | Admin/Legal/NWWA Reimb | Revenue |
| 08-380-103 | TMDL-Legal Fee Reimburse Award | Revenue |
| 08-383-100 | Certification Fees | Revenue |
| 08-383-120 | Hydrant Assessment Fee | Revenue |
| 08-383-200 | Lien Charges/NSF fees | Revenue |
| 08-383-300 | Water & Sewer Specifications | Revenue |
| 08-383-400 | Plumbing Fees | Revenue |
| 08-383-500 | Capital Assesment W&S Fac | Revenue |
| 08-392-001 | Transfer from General Fund | Revenue |
| 08-392-019 | Transfer from W/S Capital | Revenue |
| 08-393-102 | Refunding Bond Issued | Revenue |
| 08-393-103 | Bond Premium | Revenue |
| 08-393-104 | Refunded Bond escrow fees | Revenue |
| 08-395-100 | Refund - Prior Year Expenditur | Revenue |
| 08-395-200 | Refund Prior year revenues | Revenue |
| 08-406-112 | Salary & Wages - Staff | Expense |
| 08-406-115 | Temp/Season part-time | Expense |
| 08-406-180 | Overtime | Expense |
| 08-406-196 | Group Benefits | Expense |
| 08-406-197 | Non-Uniform Pension | Expense |
| 08-406-210 | Office Supplies | Expense |
| 08-406-238 | Uniforms | Expense |

| GL Number | Description | Type of Account |
|----------------|--------------------------------|-----------------|
| 08-406-241 | General Operating Supplies | Expense |
| 08-406-242 | Safety Supplies | Expense |
| 08-406-248 | Water Conservation Materials | Expense |
| 08-406-261 | Minor Equipment | Expense |
| 08-406-267 | Computer Supplies/Software | Expense |
| 08-406-310 | Professional Services | Expense |
| 08-406-311 | Accounting & Auditing Services | Expense |
| 08-406-313 | Engineering Services | Expense |
| 08-406-313-200 | Engineering - Willow Grove -AF | Expense |
| 08-406-314-100 | Legal Services - General | Expense |
| 08-406-314-200 | Legal-WillowGrove-AF | Expense |
| 08-406-314-400 | Legal Services - TMDL Nesh Cr | Expense |
| 08-406-318 | Lien Fees | Expense |
| 08-406-319 | Other Services & Fees | Expense |
| 08-406-325 | Postage | Expense |
| 08-406-341 | Advertising | Expense |
| 08-406-342 | Printing | Expense |
| 08-406-344 | Consumer Confidence Reports | Expense |
| 08-406-374 | Maint & Repair - Mach & Equip | Expense |
| 08-406-376 | Maint & Repair - Furniture | Expense |
| 08-406-377 | Maint & Repair - Computers | Expense |
| 08-406-383 | Office Rental & Lease | Expense |
| 08-406-384 | Equipment Rental & Lease | Expense |
| 08-406-420 | Dues & Subscriptions | Expense |
| 08-406-450 | Contracted Services | Expense |
| 08-406-452 | GIS Maint / Munilogic | Expense |
| 08-406-453 | PA One Call | Expense |
| 08-406-454 | State Fees | Expense |
| 08-406-455 | Munilogic Asset List | Expense |
| 08-406-460 | Seminars, Conferences&Meetings | Expense |
| 08-406-499 | Non Uniform Performance Raises | Expense |
| 08-406-740 | Cap Purchases - Mach & Equip | Expense |
| 08-406-750 | Cap Purchase - Vehicles | Expense |
| 08-406-999 | Misc- Willow Grove-AF | Expense |
| 08-409-231 | Motor Fuels | Expense |
| 08-409-236 | Building Supplies | Expense |
| 08-409-238 | Uniforms | Expense |
| 08-409-241 | General Operating Supplies | Expense |
| 08-409-242 | Security Materials | Expense |
| 08-409-261 | Minor Equipment | Expense |
| 08-409-310 | Professional Services | Expense |
| 08-409-317 | Fencing Services | Expense |
| 08-409-321-001 | Telephone -- Administration | Expense |
| 08-409-321-002 | Telephone -- Tradesville | Expense |
| 08-409-321-003 | Wireless Telephone | Expense |
| 08-409-321-004 | Telephone - Pump Stations | Expense |
| 08-409-365 | Trash Removal | Expense |
| 08-409-371 | Maintenance & Repair - Land | Expense |
| 08-409-373 | Maintenance & Repair - Buildi | Expense |
| 08-409-373-009 | Maint & Repair - Twp Roof | Expense |
| 08-409-374 | Maintenance & Repair - M & E | Expense |
| 08-409-375 | Maintenance & Repair - Vehicl | Expense |
| 08-409-383 | Office Rental | Expense |
| 08-411-110 | Salary & Wages - | Expense |
| 08-411-196 | Group Benefits | Expense |
| 08-411-221 | Operating Supplies | Expense |
| 08-411-253 | General Repairs | Expense |
| 08-411-310 | Professional Services | Expense |
| 08-411-372 | Fire Hydrant Maintenance | Expense |
| 08-429-112 | Salary & Wages - Staff | Expense |
| 08-429-180 | Overtime | Expense |
| 08-429-196 | Group Benefits | Expense |
| 08-429-222 | Lab Chemicals | Expense |
| 08-429-225 | Lab Supplies | Expense |
| 08-429-241 | General Operating Supplies | Expense |
| 08-429-253 | Materials | Expense |

| GL Number | Description | Type of Account |
|----------------|--------------------------------|-----------------|
| 08-429-316 | Lab Expense | Expense |
| 08-429-360 | Utilities | Expense |
| 08-429-365 | Sludge Removal/Treatment | Expense |
| 08-429-372 | Maintenance & Repair - Infrs | Expense |
| 08-429-374 | Maintenance & Repair - M & E | Expense |
| 08-429-420 | Dues & Subscriptions | Expense |
| 08-429-450 | Miscellaneous Contracted Servi | Expense |
| 08-429-455 | Outside Lab Services | Expense |
| 08-429-460 | Seminars, Conferences & Meetin | Expense |
| 08-429-530 | Warminster Township Authority | Expense |
| 08-429-531 | Warminster Twp Authority Maint | Expense |
| 08-429-532 | Chalfont/New Britain Authority | Expense |
| 08-429-533 | Montgomery Twp MSA/Tap Fees | Expense |
| 08-429-534 | Horsham Water and Sewer Author | Expense |
| 08-429-535 | Montgomery Township Tap Fee | Expense |
| 08-429-613 | Cap Eng - Tradesville Plant | Expense |
| 08-429-614 | Cap Eng - Sewer System Improv | Expense |
| 08-429-720 | Cap Purchases - Infrastructure | Expense |
| 08-429-720-001 | Capital - Palomino Sewer Rehab | Expense |
| 08-429-720-002 | Capital - County Line Sewer | Expense |
| 08-429-720-003 | Capital - Pump Station Upgrade | Expense |
| 08-429-720-004 | Capital - Sewer Sys Imp | Expense |
| 08-429-720-005 | Capital - Bristol Rd .Sewer | Expense |
| 08-429-720-006 | Capital - Valley Rd. Upgrade | Expense |
| 08-429-720-007 | Capital - Street/Brinkworth | Expense |
| 08-429-720-008 | Capital - BG Force Main | Expense |
| 08-429-720-009 | Capital - Shetland Rehab | Expense |
| 08-429-720-010 | Capital - Bristol/Cooper Sewer | Expense |
| 08-429-720-011 | Capital - Honora/Anna Sewer | Expense |
| 08-429-740 | Capital - Tradesville Process | Expense |
| 08-447-221 | Meters (Residential) | Expense |
| 08-447-222 | Meter (Commerical/Industrial) | Expense |
| 08-447-223 | Radio Read Upgrades | Expense |
| 08-447-224 | BackFlow Preventors | Expense |
| 08-447-740 | Cap Purchases - Mach & Equip | Expense |
| 08-448-112 | Salary & Wages - Staff | Expense |
| 08-448-180 | Overtime | Expense |
| 08-448-196 | Group Benefits | Expense |
| 08-448-241 | General Operating Supplies | Expense |
| 08-448-253 | General Repair Supplies | Expense |
| 08-448-316 | New Water Lab testing | Expense |
| 08-448-372 | Repairs & Maint - Infrastruct | Expense |
| 08-448-374 | Equipment Repairs | Expense |
| 08-448-384 | Machinery & Equipment Rentals | Expense |
| 08-448-410 | PFOS Contamination | Expense |
| 08-448-420 | Dues & Subscriptions | Expense |
| 08-448-450 | Contracted Services | Expense |
| 08-448-460 | Seminars, Conferences & Meetin | Expense |
| 08-448-613 | Cap Eng - Tank Repaint Bid Prj | Expense |
| 08-448-720-001 | Capital-W Sys Imp/Distrib | Expense |
| 08-448-720-002 | Cap Purchases - Oak Ave W Ext | Expense |
| 08-449-112 | Salary & Wages - Staff | Expense |
| 08-449-180 | Overtime | Expense |
| 08-449-196 | Group Benefits | Expense |
| 08-449-221 | General Operating Supplies | Expense |
| 08-449-241 | General Operating Supplies | Expense |
| 08-449-253 | Materials | Expense |
| 08-449-316 | Water Lab Expense | Expense |
| 08-449-360 | Utilites - Wells | Expense |
| 08-449-372 | Generator Maintenance | Expense |
| 08-449-374 | Equipment Repairs | Expense |
| 08-449-420 | Dues, Subscriptions & Membersh | Expense |
| 08-449-450 | Contracted Services | Expense |
| 08-449-460 | Seminars, Conferences & Meetin | Expense |
| 08-449-531 | Horsham Township Water & Sewer | Expense |
| 08-449-532 | North Wales Water Authority | Expense |

| GL Number | Description | Type of Account |
|----------------|--------------------------------|-----------------|
| 08-449-533 | NWWA Capacity Fee | Expense |
| 08-449-534 | NWWA- PFOS Overages | Expense |
| 08-449-613 | Cap Eng - Water Sys Improvemnt | Expense |
| 08-449-720-001 | Capital - W Sys Imp Treat | Expense |
| 08-449-720-002 | Capital - Penn Valley Pump | Expense |
| 08-449-720-003 | Capital - Pickertown Rd. | Expense |
| 08-449-720-011 | Capital - Honora/Anna Water | Expense |
| 08-471-100 | Series 19xx G.O. Bond - Princ | Expense |
| 08-471-200 | Series 1999 G.O. Bond - Princ | Expense |
| 08-471-250 | 2014 Bond - WS Principal | Expense |
| 08-471-300 | GO Bond - Principal 2014 | Expense |
| 08-472-100 | Series 19xx G.O. Bond - Inter | Expense |
| 08-472-200 | Series 1999 G.O. Bond - Inter | Expense |
| 08-472-250 | 2014 Bond - WS int | Expense |
| 08-472-300 | Interest Exp - 2014 Series | Expense |
| 08-475-100 | Bond Administration Fee | Expense |
| 08-486-100 | Property & Causalty Insurance | Expense |
| 08-486-200 | PennDOT Maintenance Bond | Expense |
| 08-486-900 | Insurance reimbursements | Expense |
| 08-489-800 | Depreciation Expense | Expense |
| 08-489-900 | Amortization Expense | Expense |
| 08-491-200 | Amoritization Expense | Expense |
| 08-492-001 | Transfer to General Fund | Expense |
| 08-492-019 | Interfund Transfers - Capital | Expense |
| 08-492-038 | Transfer to Internal Services | Expense |
| 08-493-100 | Bond Issuance Costs | Expense |
| 09-100-000 | Cash - WS Bond | Asset |
| 09-106-000 | W/S 2014 Bond Fund - MM | Asset |
| 09-109-000 | W/S 2014 Bond - CD PLGIT | Asset |
| 09-109-100 | 2014 WS Bond CD Fulton | Asset |
| 09-126-000 | Accrued Int Income Bond | Asset |
| 09-126-100 | Accrued Int Income Bond -PLGIT | Asset |
| 09-130-001 | Due from GF | Asset |
| 09-130-008 | Due From WS | Asset |
| 09-130-014 | Due From Cap Proj 2015 | Asset |
| 09-200-000 | Accounts Payable | Liability |
| 09-230-001 | Due to GF | Liability |
| 09-230-008 | Due to WS | Liability |
| 09-230-014 | Due to Cap Proj 2016 | Liability |
| 09-255-001 | 2014 Bond Payable | Liability |
| 09-255-002 | 2014 Bond Premium | Liability |
| 09-279-000 | Bond balance | Liability |
| 09-279-100 | Revenue Control | Liability |
| 09-279-200 | Expense Control | Liability |
| 09-279-300 | Fund Balance | Liability |
| 09-341-000 | Interest Earnings | Revenue |
| 09-341-100 | Interest earned - bond PLGIT | Revenue |
| 09-341-200 | Interest Earned Fulton CD | Revenue |
| 09-393-100 | Proceeds from 2014 bond sales | Revenue |
| 09-393-101 | Bond Issuance Proceeds | Revenue |
| 09-393-103 | Bond Premium | Revenue |
| 09-406-319 | Other Services & Fees | Expense |
| 09-429-720-001 | Capital - Palomino Sewer Rehab | Expense |
| 09-429-720-002 | Capital - Valley Rd Upgrade | Expense |
| 09-429-720-003 | Capital - Tradesville Process | Expense |
| 09-429-720-004 | Cap - Tradesville Headworks | Expense |
| 09-448-720-001 | Capital - Tank Repainting | Expense |
| 09-449-720-001 | Capital - NWWA capacity fee | Expense |
| 09-449-720-002 | Well #4 Filtration | Expense |
| 09-491-200 | Amoritization Expense | Expense |
| 09-493-100 | Bond issuance Costs | Expense |
| 14-106-000 | Cash -Capital Proj 2016 - HV | Asset |
| 14-106-100 | Cash - Cap Proj 2016 Fulton | Asset |
| 14-130-001 | Due From GF | Asset |
| 14-130-009 | Due from WS Bond | Asset |
| 14-130-017 | Due from Cap Proj (17) | Asset |

| GL Number | Description | Type of Account |
|----------------|--------------------------------|-----------------|
| 14-130-610-006 | Inlet Repl - Grnswd S | Expense |
| 14-200-000 | test | Liability |
| 14-200-200 | Accounts Payable | Liability |
| 14-230-001 | Due To General Fund | Liability |
| 14-230-009 | Due to WS Bond fund | Liability |
| 14-230-017 | Due to Cap Proj (17) | Liability |
| 14-279-000 | Fund Balance | Liability |
| 14-279-100 | Revenue Control | Liability |
| 14-279-200 | Expense Control | Liability |
| 14-341-000 | Interest Earned | Revenue |
| 14-393-101 | Proceeds from Sale of Bonds | Revenue |
| 14-393-103 | Bond Premium | Revenue |
| 14-409-610-001 | DPW old Office Retrofit | Expense |
| 14-409-610-002 | DPW-resurface gas pump lot | Expense |
| 14-409-610-003 | Township Bldg- Cable TV Studio | Expense |
| 14-410-610-001 | Police locker room expansion | Expense |
| 14-410-610-002 | Police training room | Expense |
| 14-430-610-001 | Road Resurfacing (4 Miles) | Expense |
| 14-430-610-002 | Road Repair-Palomino (1Mile) | Expense |
| 14-430-610-003 | Storm Drain Rehab - Warr Vill | Expense |
| 14-430-610-004 | Valley Rd Culvert | Expense |
| 14-430-610-005 | Truman Ct inlet/End wall | Expense |
| 14-430-610-006 | Inlet Repl - Grnswd S | Expense |
| 14-430-610-007 | Storm Drain Rehab-Gabion Rpr | Expense |
| 14-430-710-001 | Continental Dr Culvert Rpr | Expense |
| 14-430-710-002 | JPP Park-Resurface BB court | Expense |
| 14-430-720-001 | Var Parks- rpl benches/tables | Expense |
| 14-455-610-001 | Swim Club Tennis/BB Ct Repl | Expense |
| 14-493-100 | Bond Issuance Costs | Expense |
| 16-100-000 | Cash - Huntingdon Valley Bank | Asset |
| 16-106-000 | HV Open Space 2014 Bond | Asset |
| 16-130-001 | Due From General Fund | Asset |
| 16-130-008 | Due From Water & Sewer | Asset |
| 16-130-019 | Due from Cap Improv | Asset |
| 16-200-000 | Accounts Payable | Liability |
| 16-230-001 | Due To General Fund | Liability |
| 16-230-019 | Due to Cap Improv | Liability |
| 16-279-000 | Fund Balance | Liability |
| 16-279-100 | revenue Control | Liability |
| 16-279-200 | Expense Control | Liability |
| 16-341-100 | Interest Earnings | Revenue |
| 16-341-101 | Interest Earned Bond | Revenue |
| 16-357-700 | Trail Feasibility Study | Revenue |
| 16-357-705 | Green Region Grant /PECO | Revenue |
| 16-357-750 | Bucks County Open Space Grant | Revenue |
| 16-387-100 | Open Space Contributions | Revenue |
| 16-387-200 | Open Space Tree Contributions | Revenue |
| 16-392-001 | Transfer from GF | Revenue |
| 16-392-019 | Transfer from Capital Improve | Revenue |
| 16-393-100 | Proceeds from Sale of Bonds | Revenue |
| 16-393-101 | Bond Issuance Proceeds | Revenue |
| 16-393-103 | Bond Premium | Revenue |
| 16-430-250 | Feasability Study | Expense |
| 16-430-255 | Park & Rec Plan | Expense |
| 16-430-260 | Barness Pk-pave/new exit/ent | Expense |
| 16-430-710-100 | Land & Imprvmt -Lwer Nike | Expense |
| 16-430-710-200 | Cap -Demo of 2672 Bristol Rd | Expense |
| 16-430-710-300 | PECO Trail | Expense |
| 16-430-720-001 | Reloc TwinOaks to Swm Club | Expense |
| 16-430-720-002 | Develp ball field-Twin Oaks | Expense |
| 16-430-720-003 | PECO Powerline Trail | Expense |
| 16-430-720-004 | Cap Purchases - Infrastructure | Expense |
| 16-430-740-100 | Cap Purchases - Mach & Equip | Expense |
| 16-454-610 | PECO Power line trail | Expense |
| 16-454-610-001 | Trail Improv-County Open Space | Expense |
| 16-461-710 | Cap Purchases - Land & Imprvmt | Expense |

| GL Number | Description | Type of Account |
|----------------|--------------------------------|-----------------|
| 16-461-715 | Land Acquisitions P&R | Expense |
| 16-461-720 | Cap Purchases - Infrastructure | Expense |
| 16-461-720-100 | Lwn Nike Tree Planting | Expense |
| 16-461-720-150 | Palomino Tennis Courts | Expense |
| 16-461-720-175 | Open Space Acq costs | Expense |
| 16-461-720-176 | Open Sp Acq - DiPrato | Expense |
| 16-492-019 | Transfer to Cap Improv | Expense |
| 16-493-100 | Bond Issuance Costs | Expense |
| 17-100-000 | Cash - Fulton Bank | Asset |
| 17-106-000 | TD - Capital Proj 2014 Bond | Asset |
| 17-130-014 | Due from Cap Proj 2016 bond | Asset |
| 17-130-019 | Due from Cap Improv | Asset |
| 17-200-200 | Accounts Payable | Liability |
| 17-230-010 | Due to the General Fund | Liability |
| 17-230-014 | Due to Cap Proj 2016 bond | Liability |
| 17-230-019 | Due to Cap Improv | Liability |
| 17-279-000 | Fund Balance | Liability |
| 17-279-100 | Revenue Control | Liability |
| 17-279-200 | Expense Control | Liability |
| 17-341-000 | Interest Earnings | Revenue |
| 17-393-100 | Proceeds from Sale of Bonds | Revenue |
| 17-393-101 | Bond Issuance proceeds | Revenue |
| 17-393-103 | Bond Premium | Revenue |
| 17-409-730-002 | Rehab old PW Fac | Expense |
| 17-430-710-010 | Capital - Palomino Basin Retro | Expense |
| 17-430-710-011 | Capital-Streambank Stabilize | Expense |
| 17-430-710-012 | Cap Valley Rd Culvert Repl | Expense |
| 17-430-720-100 | Capital - Road Repaving | Expense |
| 17-430-720-110 | Mary Barness Ten Cts Recon | Expense |
| 17-430-720-200 | 2015 Road Repaving | Expense |
| 17-430-730 | Cap Purch - PW Bldg Phase II | Expense |
| 17-430-730-002 | Capital - Twin Oak demo bldgs | Expense |
| 17-430-730-013 | Capital - PW Phase I | Expense |
| 17-430-730-014 | Capital - PW phase II | Expense |
| 17-452-730-003 | Capital -Swim Club Steel bldg | Expense |
| 17-493-100 | Bond Issuance Costs | Expense |
| 19-100-000 | Cash - Capital Imp Fulton | Asset |
| 19-130-001 | Due From General Fund | Asset |
| 19-130-016 | Due from Open Space | Asset |
| 19-130-017 | Due from Cap Proj (17) | Asset |
| 19-200-200 | Accounts Payable | Liability |
| 19-200-300 | Accrued Payables | Liability |
| 19-230-001 | Due to General Fund | Liability |
| 19-230-017 | Due to Cap Proj | Liability |
| 19-279-000 | Fund Balance | Liability |
| 19-279-100 | Revenue Control | Liability |
| 19-279-200 | Expense Control | Liability |
| 19-341-000 | Interest Earnings | Revenue |
| 19-357-008 | Grant - Bucks County Open Spac | Revenue |
| 19-357-700 | Grant - Bucks Cty Open Space | Revenue |
| 19-357-750 | CDBG-Nesh Gard Strm Water | Revenue |
| 19-392-001 | Transfer from GF | Revenue |
| 19-392-016 | Transfer From Open Space | Revenue |
| 19-409-100 | Township Bldg Roof Replacement | Expense |
| 19-409-200 | Twp Bld - Ext lighting | Expense |
| 19-409-300 | Twnshp Bldg Security Cameras | Expense |
| 19-409-301 | Video Cameras - Various Loc | Expense |
| 19-409-302 | Street Sign Reflect Proj | Expense |
| 19-409-303 | MS4 System Map | Expense |
| 19-430-310-100 | 2015 Parks & Rec Plan | Expense |
| 19-430-610-008 | Barness Pk-Paving/new ent&exit | Expense |
| 19-430-610-009 | Twin Oaks-demo/repurpose | Expense |
| 19-430-710-001 | Neshaminy Gard Storm Water Imp | Expense |
| 19-430-710-002 | Reloc of Phila Ave Tot Lot | Expense |
| 19-430-710-003 | Trails Improv - County Open Sp | Expense |
| 19-430-710-004 | Barness Park-BB Field lighting | Expense |

| GL Number | Description | Type of Account |
|----------------|--------------------------------|-----------------|
| 19-430-710-005 | IPW-Repave park lot/ walk path | Expense |
| 19-430-710-006 | Pave John Paul Pk Lot | Expense |
| 19-430-710-007 | Capital - Road Repaving | Expense |
| 19-430-710-008 | Barness Park - Park Lot Exp | Expense |
| 19-452-720-003 | Capital-SC Main Pool Renov | Expense |
| 19-452-720-004 | Swim Club-Men's Restroom Renov | Expense |
| 19-492-016 | Transfer to Open Space Fund | Expense |
| 20-106-000 | test | Asset |
| 21-107-000 | Cash - Fulton | Asset |
| 21-109-000 | Cash - Pligit | Asset |
| 21-130-001 | Due From General Fund | Asset |
| 21-130-004 | Due From Ambulance Fund | Asset |
| 21-130-018 | Due From Cap Improvement | Asset |
| 21-130-035 | Due from Liquid Fuelds | Asset |
| 21-130-038 | Due From Internal Services Fnd | Asset |
| 21-140-000 | R/E Taxes Receivable | Asset |
| 21-190-000 | Suspense Account | Asset |
| 21-200-200 | Accounts Payable | Liability |
| 21-200-300 | Accrued Payables | Liability |
| 21-230-001 | Due To General Fund | Liability |
| 21-230-004 | Due To Ambulance Fund | Liability |
| 21-230-018 | Due To Capital Improveme | Liability |
| 21-252-000 | Deferred Tax Revenues | Liability |
| 21-279-000 | Fund Balance | Liability |
| 21-279-100 | Revenue Control | Liability |
| 21-279-200 | Expense Control | Liability |
| 21-301-100 | Real Estate Taxes - Debt Serv | Revenue |
| 21-341-100 | Interest Earnings | Revenue |
| 21-341-200 | Gain /Loss On Investments | Revenue |
| 21-392-001 | Transfer From General Fund | Revenue |
| 21-392-003 | Transfer From Fire Capital Fun | Revenue |
| 21-392-016 | Transfer from Open Space | Revenue |
| 21-392-035 | Transfer From Liquid Fuels Fun | Revenue |
| 21-393-100 | Proceeds fro 2012 GO Bond | Revenue |
| 21-393-200 | Proceeds from Debt -2013 | Revenue |
| 21-393-500 | Deferred Revenue on Refunding | Revenue |
| 21-403-110 | Tax Collector | Expense |
| 21-471-110 | 1998 Loan Series (\$1,305,000) | Expense |
| 21-471-120 | 1997 Loan Series (\$1,200,000) | Expense |
| 21-471-140 | 2007 Bond Series (\$8,660,000) | Expense |
| 21-471-150 | 2008 Bond Series (\$7,500,000) | Expense |
| 21-471-160 | Truck Loan-Principal | Expense |
| 21-471-170 | 2012A Bond - Principal | Expense |
| 21-471-175 | 2012b Road Paving Bonds -Princ | Expense |
| 21-471-176 | 2013 Bonds Open Space - Princ. | Expense |
| 21-471-177 | 2013 Bonds-principal-2008 refi | Expense |
| 21-471-178 | 2014 Bond - Cap Proj - Prin | Expense |
| 21-471-179 | 2014 Bond - Open Space -Prin | Expense |
| 21-471-180 | 2016 Bond- Cap Proj Prin | Expense |
| 21-472-110 | 1998 Loan Series (\$1,305,000) | Expense |
| 21-472-120 | 1997 Loan Series (\$1,200,000) | Expense |
| 21-472-130 | 2001 Loan Series (\$500,000) – | Expense |
| 21-472-140 | 2007 Bond Series (\$8,660,000) | Expense |
| 21-472-150 | 2008 Bond Series (\$7,500,000) | Expense |
| 21-472-160 | 2010 Truck Loan - Interest | Expense |
| 21-472-170 | 2012A - Bond Interest | Expense |
| 21-472-175 | 2012b Road Paving Bonds | Expense |
| 21-472-176 | 2013 Bonds Open Space - Int. | Expense |
| 21-472-177 | 2013 Bonds-interest-2008 Refi | Expense |
| 21-472-178 | 2014 Bond - Cap Proj - Int | Expense |
| 21-472-179 | 2014 Bond - Open Space - int | Expense |
| 21-472-700 | Discount/Premium on Bond Issue | Expense |
| 21-475-100 | Bond Expenses - 2013 Refunding | Expense |
| 21-475-310 | Trustee Fees | Expense |
| 21-492-001 | Transfer To General Fund (Tax | Expense |
| 21-493-100 | Pymnts to bond refund agnt | Expense |

| GL Number | Description | Type of Account |
|----------------|--------------------------------|-----------------|
| 35-100-000 | Cash - Fulton | Asset |
| 35-109-000 | Cash - Pligit | Asset |
| 35-130-001 | Due From General Fund | Asset |
| 35-190-000 | Suspense Account | Asset |
| 35-200-200 | Accounts Payable | Liability |
| 35-200-300 | Accrued Payables | Liability |
| 35-230-001 | Due To General Fund | Liability |
| 35-230-021 | Due to Liquid Fuels | Liability |
| 35-279-000 | Fund Balance | Liability |
| 35-279-100 | Revenue Control | Liability |
| 35-279-200 | Expense Control | Liability |
| 35-341-100 | Interest Earnings | Revenue |
| 35-355-200 | State Liquid Fuels Tax | Revenue |
| 35-392-001 | Transfer from GF | Revenue |
| 35-430-112 | Salary & Wages - Staff | Expense |
| 35-430-180 | Overtime | Expense |
| 35-430-196 | Group Benefits | Expense |
| 35-430-241 | Operating Supplies | Expense |
| 35-430-246 | Bulk Salt | Expense |
| 35-430-246-001 | Cinders/Anti-Skid | Expense |
| 35-430-246-002 | Bag Products | Expense |
| 35-430-246-003 | Supplies | Expense |
| 35-430-246-004 | Sm Tools & Minor Equip | Expense |
| 35-430-246-005 | Plow Equip Maint & Repairs | Expense |
| 35-430-319 | Other Services & Fees | Expense |
| 35-430-450 | Contracted Services | Expense |
| 35-430-720 | Capital Purchases - Infrastruc | Expense |
| 35-471-175 | 2012B Bond Issue - Principal | Expense |
| 35-472-175 | 2012B Bond Issue - interest | Expense |
| 35-492-001 | Transfer to General Fund | Expense |
| 35-492-021 | Transfer To Debt Service Fund | Expense |
| 38-100-000 | Cash - Fulton | Asset |
| 38-130-001 | Due From General Fund | Asset |
| 38-130-003 | Due From Fire Tax Fund | Asset |
| 38-130-008 | Due From Water/Sewer Fund | Asset |
| 38-130-021 | Due From Debt Service Fund | Asset |
| 38-145-000 | Accounts Receivabl | Asset |
| 38-190-000 | Suspense Account | Asset |
| 38-200-200 | Accounts Payable | Liability |
| 38-200-300 | Accrued Payables | Liability |
| 38-230-001 | Due To General Fund | Liability |
| 38-230-003 | Due To Fire Tax Fund | Liability |
| 38-230-008 | Due From Water/Serwer Fund | Liability |
| 38-230-021 | Due To Debt Service Fund | Liability |
| 38-279-000 | Fund Balance | Liability |
| 38-279-100 | Revenue Control | Liability |
| 38-279-200 | Expense Control | Liability |
| 38-341-100 | Interest Earned | Revenue |
| 38-341-800 | Interest Earnings | Revenue |
| 38-380-100 | Insurance Reimbursement | Revenue |
| 38-391-100 | Proceeds From Sale | Revenue |
| 38-392-001 | Transfer From General Fund | Revenue |
| 38-392-008 | Transfer from Water/Sewer Fund | Revenue |
| 38-393-000 | Lease Proceeds - Police Cars | Revenue |
| 38-394-100 | Loan Proceeds-Computer Upgrade | Revenue |
| 38-394-200 | Loan Proceeds - Police Cars | Revenue |
| 38-394-210 | Loan Proceeds - Police Radio | Revenue |
| 38-394-220 | Loan Proceeds - Codes Vehicle | Revenue |
| 38-394-300 | Loan Proceeds - St Sweeper | Revenue |
| 38-394-310 | Loan Proceeds - PW Mack truck | Revenue |
| 38-410-750 | Cap Purchase - Vehicles | Expense |
| 38-474-100 | 2008 Document Management | Expense |
| 38-474-101 | Twp Mgr Vehicle | Expense |
| 38-474-102 | Township Mgr purchase 2016 | Expense |
| 38-474-103 | Police 1 patrol veh 2016 | Expense |
| 38-474-104 | Police admin/Expedition | Expense |

| GL Number | Description | Type of Account |
|------------|--------------------------------|-----------------|
| 38-474-105 | DPW Lg Dump Truck 2016 | Expense |
| 38-474-106 | DPW Utility Truck 2016 | Expense |
| 38-474-107 | DPW Hook Truck 2016 | Expense |
| 38-474-108 | JCB Skid Steer | Expense |
| 38-474-150 | 2007 Police Car Lease #4 | Expense |
| 38-474-200 | 2011 Police Car Lease #4 | Expense |
| 38-474-201 | Police-video cams 2 motorcycle | Expense |
| 38-474-250 | Police Patrol Vehicles | Expense |
| 38-474-251 | Police 2 Patrol Veh-3 yr lease | Expense |
| 38-474-252 | Police - 2 Det Veh - Purchase | Expense |
| 38-474-253 | Police-2 motorcycles-purchase | Expense |
| 38-474-254 | Police/patrol vehicle 2015 | Expense |
| 38-474-255 | Police - 2 Unmarked safety veh | Expense |
| 38-474-300 | Police In-car video cameras | Expense |
| 38-474-310 | 2011 Computer Replacement/Upgr | Expense |
| 38-474-315 | Lap/Desk computer package 2014 | Expense |
| 38-474-400 | 2012 Police Car Lease - 3 cars | Expense |
| 38-474-401 | PS Radios Police 7yr lease | Expense |
| 38-474-402 | PS Radios - FM - 7 yr lease | Expense |
| 38-474-403 | Comm Upgrade/recovery/bdrm aud | Expense |
| 38-474-450 | Police Radio Lease | Expense |
| 38-474-500 | 2012 Hardware/Software Upgrade | Expense |
| 38-474-600 | 2012 Highway Vehicle Purchase | Expense |
| 38-474-650 | 2012 Street Sweeper Lease | Expense |
| 38-474-651 | PW - St Sweeper - 7 yr lease | Expense |
| 38-474-652 | PW -Veh Mack Truck lease | Expense |
| 38-474-653 | PW - Lg Dump Truck | Expense |
| 38-474-654 | Street Sweeper - lease | Expense |
| 38-474-655 | PW - Bucket Truck | Expense |
| 38-474-656 | PW - Crack Sealer | Expense |
| 38-474-657 | PW - F450 Truck | Expense |
| 38-474-658 | Emergency Svsc - Rescue Truck | Expense |
| 38-474-659 | JCB Wheel Loader & Attchmts | Expense |
| 38-474-700 | INTERNAL SERVICES FUND | Expense |
| 38-474-800 | 2012 FEIS Vehicle Purchase | Expense |
| 38-474-851 | Codes - Insp Veh - Purchase | Expense |
| 38-475-100 | Loan Fees | Expense |
| 60-100-000 | Cash - | Asset |
| 60-107-000 | Cash - Money Markets | Asset |
| 60-120-000 | Cash - Mutual Funds | Asset |
| 60-130-001 | Due From General Fund | Asset |
| 60-146-000 | Benefits Receivable | Asset |
| 60-147-000 | Due from TD Ameritrade | Asset |
| 60-200-200 | Accounts Payable | Liability |
| 60-230-065 | Due to Non uniform Pension | Liability |
| 60-279-000 | Fund Balance | Liability |
| 60-279-100 | Revenue Control | Liability |
| 60-279-200 | Expense Control | Liability |
| 60-341-100 | Interest & Dividends | Revenue |
| 60-341-200 | Gain/Loss On Investments | Revenue |
| 60-380-100 | Employee Contributions | Revenue |
| 60-380-200 | State Aid | Revenue |
| 60-380-300 | Township Contributions | Revenue |
| 60-410-160 | Retirement Payments | Expense |
| 60-410-161 | Drop Payments | Expense |
| 60-410-310 | Advisory Fees | Expense |
| 60-410-317 | Actuary Services | Expense |
| 60-410-318 | Other Professional Services | Expense |
| 60-999-001 | Police Pens DROP Investments | Asset |
| 60-999-002 | Police Pens DROP Revenue | Revenue |
| 60-999-003 | Police Pens DROP Contribution | Revenue |
| 60-999-004 | Police Pens DROP | Expense |
| 60-999-005 | Police Pens DROP Interest | Revenue |
| 60-999-006 | Police Pens DROP Gain/Loss | Revenue |
| 65-100-000 | Cash - | Asset |
| 65-107-000 | Cash - Money Markets | Asset |

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

Glossary

GLOSSARY OF KEY TERMS

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

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

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

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

ANG: Air National Guard

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

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

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

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

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

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

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

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

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

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

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

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

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

CAPITAL PROJECTS 2016 BOND FUND – This fund is proposed to be established in 2016 through a General Obligation Bond issue to raise money to pay for Capital Projects including road paving and stormwater management.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

HUD: United States Department of Housing and Urban Development

I & I: Inflow and Infiltration

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

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

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

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

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

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

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

NPDES: National Pollutant Discharge Elimination System

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

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

PENNDOT – Pennsylvania Department of Transportation.

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

PFCs- Perfluorinated Compounds

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

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

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

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

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

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

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

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

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

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

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

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

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

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