



WARRINGTON TOWNSHIP BOARD OF SUPERVISORS MINUTES FOR NOVEMBER 27, 2012

The regular meeting of the Warrington Township Board of Supervisors was held on November 27, 2012, 7:30 p.m., at the Township Building located at 852 Easton Road, Warrington, PA 18976. The members present were as follows:

ATTENDANCE:

Gerald Anderson, Chairperson; John Paul, Vice Chairperson; Marianne Achenbach, Secretary/Treasurer; Matthew W. Hallowell, Sr., and Shirley A. Yannich, members. Staff present were Timothy J. Tieperman, Township Manager; William R. Casey, Esq., Township Solicitor; Richard Wieland, Township Engineer; Barbara Livrone, Executive Assistant to the Township Manager; and Barry Lubber, Chief Financial Officer.

MOMENT OF SILENCE

Mr. Anderson asked for a moment of silence.

PLEDGE OF ALLEGIANCE

The meeting opened with a pledge to the flag.

EXECUTIVE SESSION REPORT

Mr. Anderson reported that the Board reviewed the 2013 budget in a pre-meeting discussion with the Township Manager and Chief Financial Officer. He stated the proposed budget will be made available for public view on Wednesday, November 28, 2012 and will be posted on the Township's website. He stated that Board and Staff are recommending no millage increase with the exception of the open space referendum (0.67 mills).

PRESENTATION BY EAC & VILLANOVA STUDENTS FOR PECO GRANT

Mr. Fred Suffian, Chairman of the Environmental Advisory Committee, presented a draft proposal to the Board for its approval for a 2012 \$10,000 PECO Green Region Grant Application, which requires a \$10,000 local match. He acknowledged the EAC's partnership with the following groups: (1) The Open Space and Land Acquisition Task Force; (2) Park and Recreation Board; and (3) Villanova University. He recognized Professor Karl Schmidt and Anitha Kannan. The students helped Suffian assemble the power point presentation that was shared with the Board. (*See Attachment A*).

Mr. Suffian fielded some questions from Board members. He explained the grant's three (3) components and emphasized the final product will create future funding opportunities in the Township. Mr. Anderson stated this proposal coincides nicely with the activities of the Open Space Committee. He said trail enhancements remain a high priority.

Mr. Paul motioned, seconded by Mrs. Yannich, to approve the Resolution authorizing application to the 2013 PECO Green Region Open Space Program. The motion passed by a vote of 5-0. (*See Attachment B*).

APPROVAL OF BILL LIST:1. **November 13, 2012 to November 27, 2012 - \$304,830.85**

Mrs. Achenbach motioned, seconded by Mr. Paul, to approve the bill list from 11/13/12 to 11/27/12 totaling \$304,830.85. This motion passed by a roll call vote of 5-0.

APPROVAL OF MINUTES:2. **October 23, 2012**

Mr. Paul motioned, seconded by Mr. Hallowell, to approve the October 23, 2012 Meeting Minutes. The motion passed by a vote of 5-0.

MINUTES FOR POSTING:3. **November 13, 2012**

Mr. Paul motioned, seconded by Mrs. Achenbach, to approve the posting of the November 13, 2012 Meeting Minutes. The motion passed by a vote of 5-0.

PUBLIC COMMENT:

The following residents offered public comment:

- Mr. Aaron Moore (2300 Pileggi Road) regarding the placement of “no parking” signs on the Pileggi Road cul-de-sac.
- Ms. Val Shartle (750 Country Club Lane) regarding the Fairway’s request for the repeal of the amusement tax.

Mr. Paul motioned, seconded by Mrs. Achenbach to suspend the regular meeting at 7:55 PM and open a public hearing. The motion passed unanimously.

4. **Consider the adoption of a Resolution approving the transfer of a liquor license from 11 Melograno 73 Old Dublin Pike in Doylestown to Warrington Pizza 636 Easton Road.**

After inquiring Mr. Anderson reported that there was no one in the audience that wanted to become a party of record at this public hearing.

Herbert K. Sudfeld, Jr., Esq. appeared before the Board, representing the applicant Warrington Pizza Restaurant, Inc. This establishment is requesting the transfer of a liquor license from 11 Melograno, 73 Old Dublin Pike in Doylestown to Warrington Pizza of 636 Easton Road. Mr. Hector Guerra is the owner of Warrington Pizza Restaurant, Inc.

Mr. Anderson said that the testimony for the public hearing was closed.

Mr. Paul motioned, seconded by Mr. Hallowell, to approve the request of the transfer of a liquor license from 11 Melograno 73 Old Dublin Pike in Doylestown to Warrington Pizza 636 Easton Road. The motion passed unanimously.

Mr. Casey was directed to prepare the Resolution for the Board's signatures. *(See Attachment C)*

Mr. Anderson closed the public hearing at 8:05 PM.

OLD BUSINESS:

5. Consider land development waiver for Champps (Valley Square).

Mr. Paul motioned, seconded by Mr. Hallowell, to approve the land development waiver for Champps (Valley Square) conditioned on the applicant addressing all punch list items that as identified by the township engineer. The motion passed unanimously.

NEW BUSINESS (ACTION/DISCUSSION ITEMS):

6. Presentation of 2013 Proposed Operating and Capital Budget.

Mr. Tieperman gave a verbal update on the 2013 Proposed Operating and Capital Budget, supplementing items to his November 13, 2012 power point presentation. He referenced four (4) noteworthy items in this year's budget document: (1) The open space referendum and projected .67 mill impact; (2) emergency services consolidation; (3) the five-year capital plan and (4) the opening of the 202 parkway. He reviewed the budgetary pie for all revenues and expenditures comprising the general fund as well as the all funds summary for all municipal operating and capital accounts.

He stated the budget will be posted publically on November 28, 2013 to being the required 20-day review period before the budget's final adoption consideration on December 18, 2012. *(See Attachment D)*

7. Emergency Services Committee Presentation.

Mr. Harry McCann, member of the Emergency Services Committee (ESC), presented the Committee's final findings and recommendations to the Board of Supervisors. He reiterated the Board's primary charge which was to evaluate the current state of emergency services within Warrington Township, review alternatives and make some definitive recommendations for the Supervisors' consideration and adoption. He explained the processes involved and the evaluations into how other municipalities have approached these challenges.

After introducing all ESC members, he gave a comprehensive power point presentation outlining the ESC's evaluation process and the Committees goals. He reviewed the survey information gathered from studying how other municipalities addressed the day time coverage dilemma. In his concluding remarks, Mr. McCann shared the Committee's final recommendations that comprised three components:

1. Hiring the equivalent of four (4) employees to support fire suppression activities during daytime hours;
2. Consolidating fire and emergency operation under one Emergency Services Department;
3. Creation of a new Emergency Services Director

Following the presentation, Mr. McCann said Committee is seeking the Board's endorsement of its recommendations. He stated that the ambulance merger will occur first and that the hiring of a professional Director soon will help with this process, including the updating of all job descriptions, the development of new policies and procedures and new standard operating procedures to name a few.

Mr. Anderson commented on the volunteer incentive program, stating that it should still remain in place.

Mr. Paul thanked all the Committee members and felt the final presentation was very thorough and well done. He said that he's ready for the Board to move onto the next step.

Mr. Paul motioned, seconded by Mrs. Achenbach, that the Board accepts the Emergency Services Committee's final report, endorses its recommendations, and hereby authorizes the Committee to move to the next step. The motion passed unanimously.

Mr. Paul motioned, seconded by Mrs. Achenbach, to direct the Township Manager and Chief Financial Officer to begin implementing all necessary administrative arrangement to integrate the ambulance corps under the Township's direct supervision with a targeted goal of December 18, 2012. The motion passed unanimously.

Mr. Paul motioned, seconded by Mrs. Achenbach, to have the Board move forward as quickly as possible to appoint an Emergency Services Director. The motion passed unanimously.

8. **MANAGER'S REPORT:**

a. **Authorize Auditor Advertisement.**

Mr. Anderson motioned, seconded by Mr. Paul, to authorize the auditor advertisement for the appointment of a professional auditor at the Board's January 7, 2012 Reorganization Meeting. The motion passed unanimously.

9. **CHAIRMAN'S REPORT:**

a. **Signs for Valley Gate Development**

Mr. Anderson received a request from Gilmore & Associates, who represents Warrington Point, to place a sales trailer along Route 611 advertising luxury condominiums at the Valley gate development. Staff will issue a permit once it receives all required backup information. Supervisors voiced no objections to this request.

b. **Removal of Sidewalks along County Line Road**

Mr. Anderson reported that PennDOT most likely will approve the request on the WD2 section to remove the sidewalk along a portion of County Line Road if the Township desires to move forward. PennDOT is looking for direction as to what sidewalks the Township would like removed along County Line Road before rendering their decision. He asked the township engineer to draw up a sketch plan that will show where the sidewalks are located that the Township wants removed and make this plan available at the Board's December 11, 2012 meeting.

c. **Open Space Committee Meeting**

Mr. Anderson reported on last night's Open Space Committee meeting. He had discussed with Chairman McGowan some Committee questions regarding TDRs and open space definitions as well as the status of its earlier recommendation to place deed restrictions on current township-owned parcels. He also discussed with them possibilities for future trail connections.

d. **202 Parkway**

Mr. Anderson announced that the ribbon cutting for the 202 Parkway is scheduled for December 3, 2012.

10. ENGINEER'S REPORT:**a. 2012 Road Program Update**

Mr. Wieland reported that the paving work under the 2012 road program has been completed by the two contractors. Both companies are working off a punch list to complete some miscellaneous work.

b. Lampighter Villas

Mr. Wieland reported that there is a potential developer working with the bank to acquire the remaining 21 units under Phase IV. This issue has yet to be resolved.

11. SOLICITOR'S REPORT:**a. Meridian.**

Mr. Casey reported that he received the estimates for the paving improvements that need to be completed based on the violations at Meridian. He sent the estimates to the bank and asked them to authorize payment. Mr. Anderson asked the solicitor to set up a meeting with the bank to address these outstanding issues.

Mrs. Yannich recused herself from all discussions on this matter since she is a Meridian resident.

b. Malcolm's

Mr. Casey reported that the Malcolm issue is in litigation and he's waiting for a legal response. Mr. Anderson wants to see an ordinance that would allow the Township to declare the Malcolm property a blighted area. He said the Township would need to apply for some CDBG monies to move forward with this project.

SUPERVISOR COMMENTS:**a. Mulching Operation**

Mrs. Yannich thanked Mr. Anderson for having forwarded to her a copy of a ruling handed down by Judge Scott regarding mulching operations at Tinicum Township quarry. He ruled the operation to be a manufacturing operation, not an agricultural activity protected by the Farm Act.

ADJOURNMENT

Mr. Paul motioned, seconded by Mrs. Achenbach, to adjourn the meeting at 9:10 p.m. The motion passed unanimously.

Edited and Reviewed By:



Timothy J. Tieperman, Township Manager

ATTACHMENT “A”

Action Requested: A resolution by the Board of Supervisors (BOS) to apply for a 2012 PECO Green Region Grant for the amount of \$10,000 and to expend an additional \$10,000 of matching funds necessary for the project's success.

Background: While The Township's Open Space Plan was updated in 2010, the update did not include a valuation of the green infrastructure (GI) benefits of maintaining existing open space and the values of considering GI towards the acquisition of additional open space. Recognition of GI will open additional doors for grant funding and foundation support for Warrington to fully implement our Open Space objectives.

Recognizing that open space in our communities is crucial to the quality of our lives, PECO has committed to supporting municipalities in southeastern Pennsylvania with their ongoing efforts to protect or improve public spaces. PECO designed the Green Region Open Space Program to assist local communities in these efforts by providing funding for some expenses not otherwise covered by state or county programs. Eligible activities under the Green Region Grant include developing and updating open space plans. Funds may be used for habitat improvements such as installing or improving meadows, woodlands, and riparian buffers. The plans also may include the installation of capital improvements for passive recreation such as trails, boardwalks, kiosks and observation platforms (but not parking lots), acquisition (by purchase or donation) of parcels of land to be used for open space and acquisition (by purchase or donation) of conservation easements (also known as "development rights").

Villanova University's Center for the Advancement of Sustainability in Engineering seeks to protect and restore our environment through research on the integration of sustainability principles in engineering practice. To meet "the needs of the present without compromising the ability of future generations to meet their own needs" mandates an inclusive, interdisciplinary, systems approach towards addressing resources needs. Villanova University is the only University in Pennsylvania offering this type of program.

PECO Proposal:

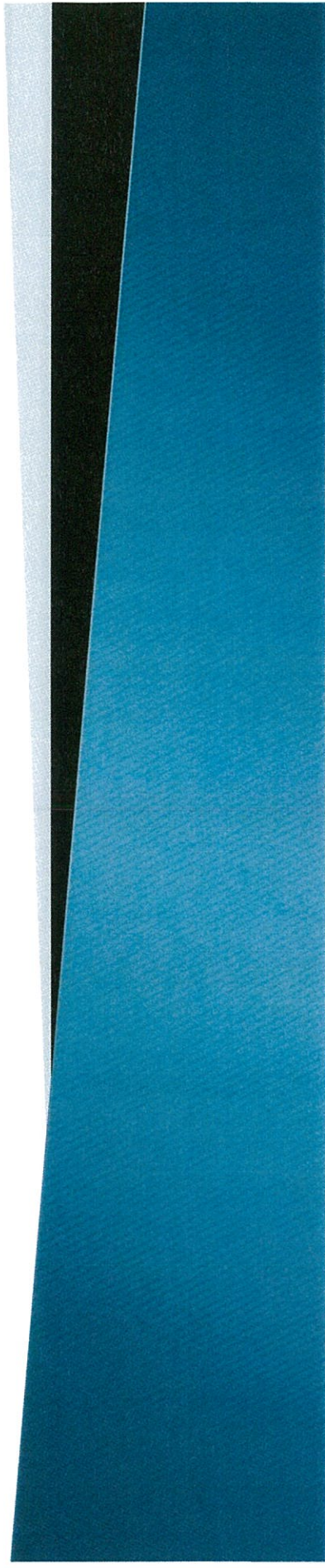
The proposal will have three components:

- 1) Enhance our existing Open Space plan with a valuation of existing Green Infrastructure and identify additional areas consistent with the plan to acquire additional green infrastructure.
- 2) Create an outdoor classroom along an existing trail that explains green infrastructure, using signs and demonstrations to showcase items like our constructed wetlands, the deer feeding plots, native species etc.
- 3) Develop preliminary designs to install a new section of trail, either on Township owned property, PennDOT property or PECO right of way.

Grant and match funding will be used to purchase all materials and signage for the outdoor classroom, and for student stipends to complete all three components of the project.

PECO Green Grant Proposal

Supervisors Meeting
11/27/12



PECO Green Criteria

- ▶ Developing or updating open space plans
- ▶ Improving open space
- ▶ Acquisition of parcels
- ▶ Acquisition of conservation easements

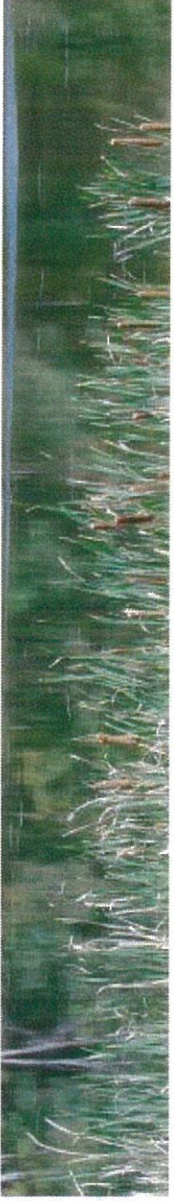
Grants for amounts up to \$10,000; maybe used to pay for up to 50% of eligible activities



PECO Green Proposal

- ▶ Enhance existing open space plan with Green Infrastructure elements
- ▶ Create an outdoor classroom by enhancing a section of existing trail with GI elements
- ▶ Develop preliminary design for trail extension
- ▶ Work with the Sustainable Engineering Program @ Villanova University





Valuing New Jersey's Natural Capital:

An Assessment of the Economic Value of the State's Natural Resources

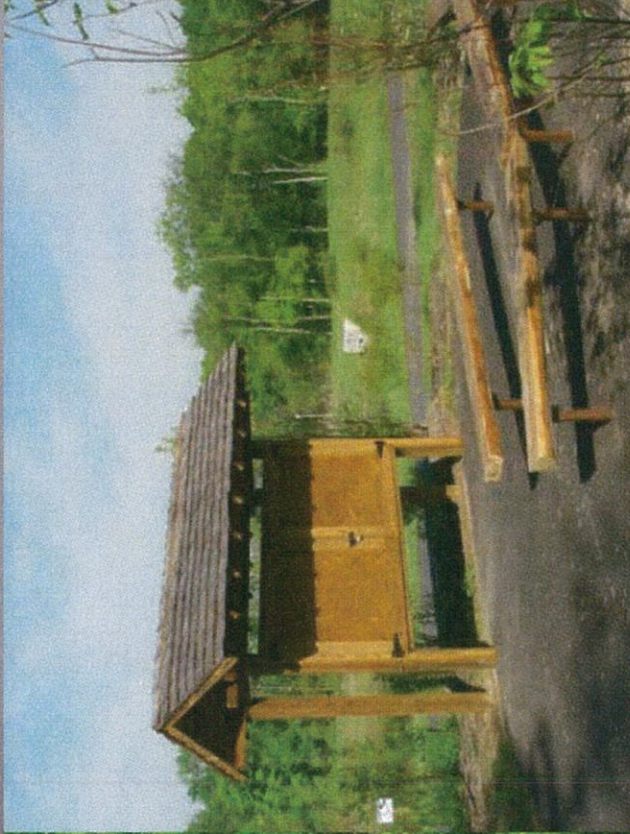
April 2007

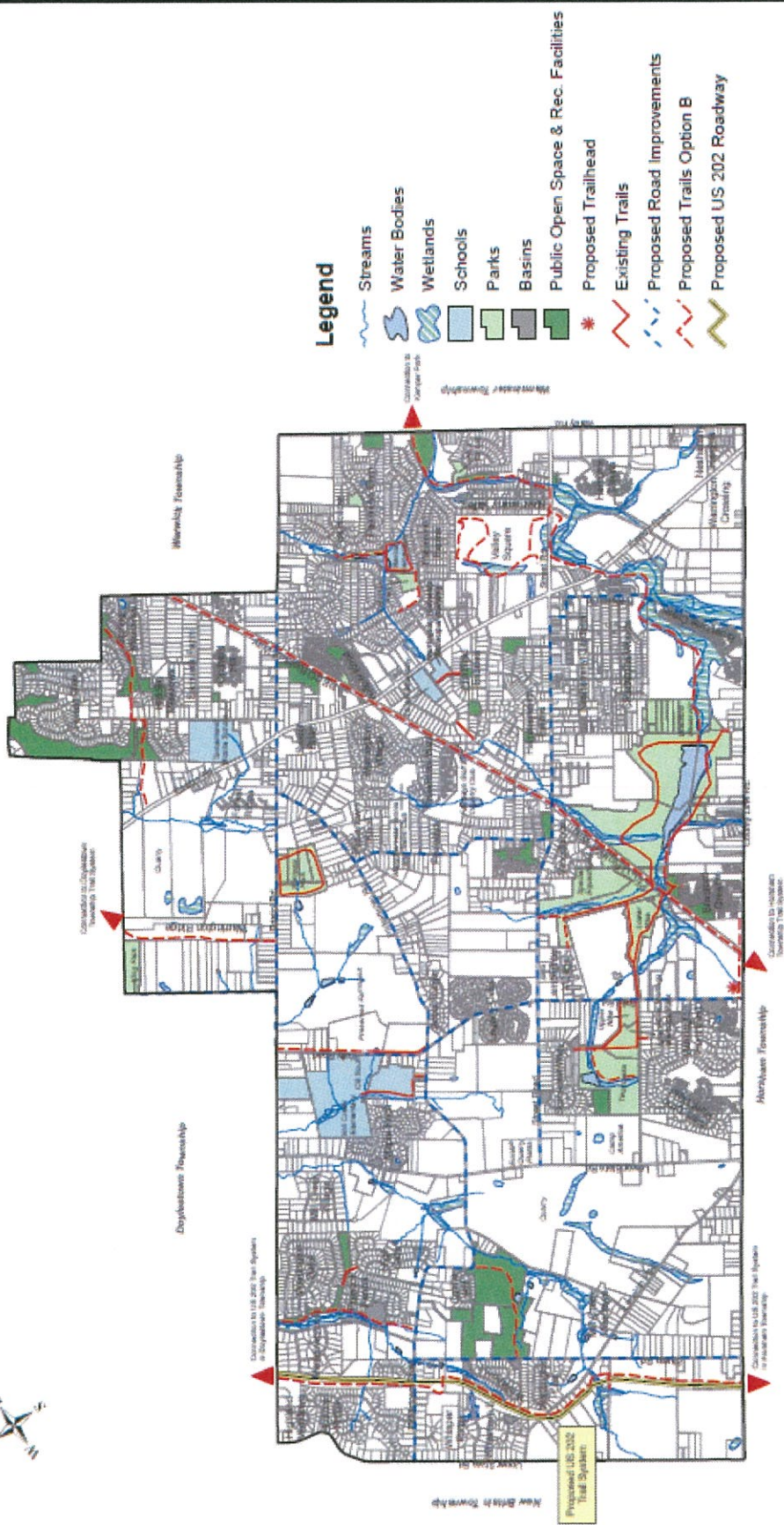


<http://www.state.nj.us/dep/dsr/naturalcap/nat-cap-1.pdf>



Central Park Doylestown Twn.





Legend

- Streams
- Water Bodies
- Wetlands
- Schools
- Parks
- Basins
- Public Open Space & Rec. Facilities
- Proposed Trailhead
- Existing Trails
- Proposed Road Improvements
- Proposed Trails Option B
- Proposed US 202 Roadway

B
 Eoucher & James, Inc. Revised September 21, 2005
 CONSULTING ENGINEERS
 www.ejginc.com
 10-27-04 #041251



**Conceptual Trails Master Plan
 Option "B"**

ATTACHMENT “B”



RESOLUTION 2012-R- 37

*A Resolution Authorizing Application to the
2013 PECO Green Region Open Space Program
for the Building Green Infrastructure into Open Space Project*

WHEREAS, the Township of Warrington desires to undertake the **Building Green Infrastructure into Open Space** project; and

WHEREAS, the Township desires to apply to the PECO Green Region Open Space Program for a grant for the purpose of carrying out this project; and

WHEREAS, the Township has received and understands the 2013 PECO Green Region Open Space Program Guidelines.

WHEREAS, the purpose of the project is to determine the green infrastructure (GI) value of our existing open space, identify through the use of signage key elements of GI and develop a conceptual design for a new trail featuring GI elements.

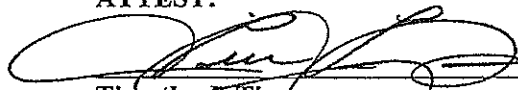
NOW, THEREFORE, the Township Board of Supervisors hereby approves this project and authorizes application to the PECO Green Region Open Space Program in the amount of \$10,000, and

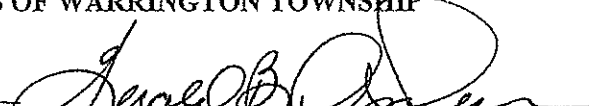
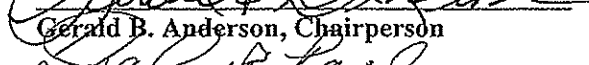


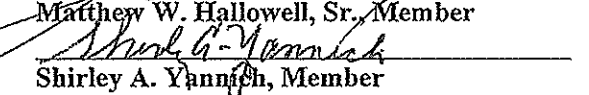
BE IT FURTHER RESOLVED, the Township commits to the expenditure of matching funds in the amount of \$10,000 necessary for the project's success.

RESOLVED this 27th day of November 2012.

BOARD OF SUPERVISORS OF WARRINGTON TOWNSHIP

ATTEST:


Timothy J. Tieperman
Township Manager


Gerald B. Anderson, Chairperson

John R. Paul, Vice Chairman

Marianne Achenbach, Secretary-Treasurer

Matthew W. Hallowell, Sr., Member

Shirley A. Yannich, Member

ATTACHMENT “C”



RESOLUTION 2012-R-38

INTER-MUNICIPAL LIQUOR LICENSE TRANSFER

WARRINGTON PIZZA RESTAURANT, INC.

WHEREAS, the Warrington Township Board of Supervisors is authorized, pursuant to Act 141 of 2000 to approve the inter-municipal transfer of liquor licenses; and

WHEREAS, applicant WARRINGTON PIZZA RESTAURANT, INC. has requested that the Board of Supervisors approve the transfer of License R-21409 to a location known as 620 Easton Road, Warrington Plaza Shopping Center, Warrington Township, Pennsylvania.

WHEREAS, a public hearing was held on the applicant's request on November 27, 2012 pursuant to advertisement and notice; and

WHEREAS, at the November 27, 2012 hearing the Board of Supervisors determined that the applicant is the lessee of the aforesaid premises, where it will operate a restaurant and bar with a liquor license as permitted by the Pennsylvania Liquor License Control Board; and

WHEREAS, after considering all of the testimony and evidence presented at the hearing, the Board found that the requested transfer will not adversely affect the welfare, health, peace or morals of Warrington Township or its residents.

NOW, THEREFORE, upon motion and by unanimous vote, it is hereby **RESOLVED** by the Board of Supervisors, as follows:

The Warrington Township Board of Supervisors, Bucks County, Pennsylvania hereby approves the transfer of Pennsylvania Liquor License No. R-21409 from Il Melograno, Inc., 73 Old Dublin Pike, Doylestown, Bucks County, Pennsylvania to 620 Easton Road, Warrington Plaza Shopping Center, Warrington, Bucks County, Pennsylvania.

BE IT FURTHER RESOLVED that the liquor license transfer is subject to approval by the Pennsylvania Liquor Control Board.

RESOLVED, this 27th day of November, 2012.

BOARD OF SUPERVISORS OF WARRINGTON TOWNSHIP

ATTEST:

Timothy J. Tieperman
Township Manager

Gerald B. Anderson, Chairperson

John R. Paul, Vice Chairman

Marianne Achenbach, Secretary-Treasurer

Matthew W. Hallowell, Sr., Member

Shirley A. Yannich, Member

ATTACHMENT “D”

Warrington Township 2013 Proposed Budget



Open Space in Warrington

Board of Supervisors

Gerald B. Anderson, Chairperson
John R. Paul, Vice-Chairperson
Marianne Achenbach
Shirley Yannich
Matthew Hallowell

Timothy J. Tieperman,
Township Manager

Barry P. Luber,
Chief Financial Officer

November 12, 2012

Warrington Township 2013 Proposed Budget Table of Contents

Section

- 1.....Manager’s Budget Transmittal Letter
- 2.....Organizational Chart/Department Heads
- 3.....Budget Summary/ Highlights
- 4.....General Fund
- 5.....Water & Sewer Fund
- 6.....Capital Bonds – Roads Fund
- 7.....Open Space Fund
- 8.....Capital Reserve Fund - 2013 – 2017
 Capital Improvement Plan (CIP)
- 9.....Debt Service Fund
- 10.....Highway Aid Fund (Liquid Fuels)
- 11.....Internal Services Fund
- 12.....Supplementary Information
- 13.....Glossary

Warrington



Township

852 EASTON ROAD, WARRINGTON, PA 18976
215-343-9350 ■ FAX 215-343-5944
www.warringtontownship.org

BOARD OF SUPERVISORS
GERALD B. ANDERSON, Chairperson
JOHN R. PAUL, Vice Chairperson
MARIANNE ACHENBACH, Secretary-Treasurer
MATTHEW W. HALLOWELL, SR., Member
SHIRLEY A. YANNICH, Member

TOWNSHIP MANAGER
TIMOTHY J. TIEPERMAN

November 19, 2012

MEMO TO: FILE

FROM:  TIMOTHY J. TIEPERMAN

RE: 2013 PROPOSED BUDGET

I am pleased to submit to you a proposed 2013 Operating Budget and a 2013-2017 Capital Improvement Plan (CIP). The 5-Year CIP is a new feature to the Township's budgetary process and was developed in part to help the Board of Supervisors meet its 2012 goals. The CIP provides a "rolling" five year needs assessment for capital projects and capital equipment. The CIP's annual adoption will provide Staff with the proper framework for prioritizing and allocating limited resources.

The proposed 2013 Operating Budget assumes the gradual introduction of career firefighters/EMTs to help cover weekday and daytime response calls. We are recommending no restoration of the 1 mill fire/EMT tax at this time pending the outcome of a SAFER (Staffing for Adequate Fire and Emergency Response) Grant that would fund these added personnel costs. Should these funds become available, we are recommending phasing in these positions on or around the 4th quarter of 2013. The Board, at its discretion, may wish to consider a special referendum next November to restore the 1 mill tax.

The proposed budget also includes a dedicated mill levy to cover debt service costs, a portion of which (.65 mills) will be appropriated to open space as approved at the November 6, 2012 referendum. We anticipate selling bonds in early 2013 to take advantage of historically low interest rates.

TABLE I

LEVY DESCRIPTION	2009	2010	2011	2012	PROPOSED 2013
General	3.60	3.60	3.60	4.15	4.15
Debt	2.94	2.94	2.94	3.39	4.39
Parks	2.26	2.26	2.26	2.26	2.26
Fire	1.50	1.50	1.50	1.25	1.25
Ambulance	1.00	1.00	1.00	0.25	0.25
Road Machinery	0.25	0.25	0.25	0.25	0.25
TOTALS	11.55	11.55	11.55	11.55	12.55

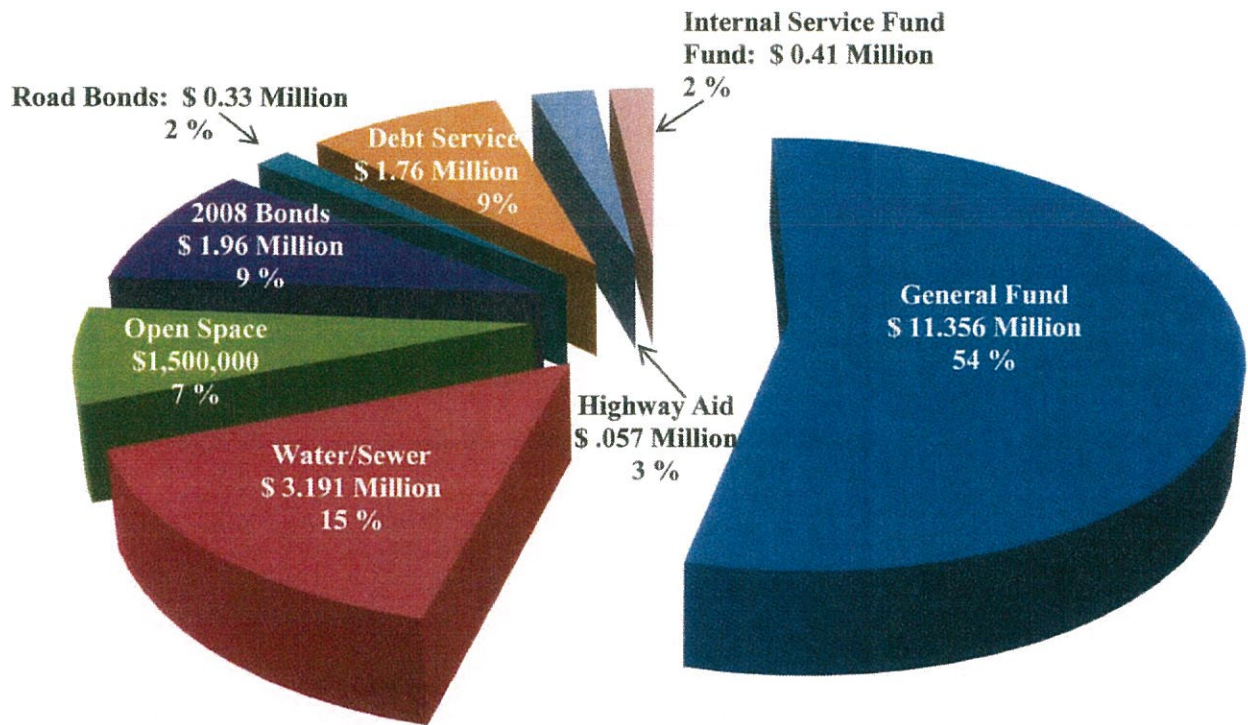
2012 Fiscal Challenges

Financially, 2012 was a difficult year as revenues remained flat due to persistent recessionary effects and three large named storm events: Tropical Storm Lee, Hurricane Irene and Superstorm Sandy all combined to strain township resources which were not budgeted events.

Township-Wide Budget Pie Chart

Below is the 2013 operating budget pie chart, based on the new integrated fund structure that was adopted as part of last year's budget

2013 EXPENDITURES BY FUND \$25,278,014



A YEAR IN REVIEW AND A LOOK AHEAD

In early 2012 the Board of Supervisors approved a list of ten goals for 2012 and beyond. Below is a progress report on these goals:

Progress Report on Board Goals

Goal #1: Ask Warrington voters to consider another Open Space Referendum

Staff developed an informational brochure that was mailed to all township property owners. The brochure explained specifically the referendum's tax impact and how the proceeds would be utilized. Separate FAQs were also distributed to answer all residential inquiries about the referendum. On November 6, 2012 voters approved the referendum 66% to 33%.

The goal now will be to develop a financial plan to raise the \$3 million as part of an electoral debt issue sometime in early 2013.

Goal #2: Reinstate Emergency Services Committee

The Emergency Services Committee was reestablished and worked diligently on several issues including: daytime firefighter coverage and the creation of a combined department to oversee fire, ambulance and emergency services. The Committee's recommendation to include the equivalent of four (4) full-time firefighters is included in the budget document, pending the outcome of a SAFER Grant. As described earlier, we are proposing a 4th quarter implementation.

Goal #3: Refinance existing bonds to address looming balloon payment issues

The Board of Supervisors refinanced the 2007 General Obligation Bond Issue which yielded savings of approximately \$750,000. The Supervisors also authorized the borrowing of \$3 million in new funds for the sole purpose of improving the township's streets. No additional tax dollars will be needed to repay the bond issue as the Township will use a portion of its annual Liquid Fuels allocation from the Commonwealth of Pennsylvania to repay this debt.

A second refinancing is scheduled in late 2013 to refinance the 2008 General Obligation Bonds, which if planned accordingly, should erase a good portion of this balloon payment. There remains, however, a structural deficit in the debt service fund, for which we are recommending a .35 mill adjustment. This will shore up our debt service fund and should help preserve our AA bond rating.

Goal #4: Develop a 5-Year Road Improvement Plan

Staff prepared a 2013-2017 Capital Improvement Plan (CIP) that was incorporated into this budget document – see Capital Reserve section. In addition to the improvement of roads, this plan lays out the needs for other capital needs to maintain the township's infrastructure, meet regulatory guidelines and keep township open space and facilities in good condition.

Goal #5: Development of a pay matrix for all non-uniformed staff, which is tied to employee performance

The Township Manager's Office did prepare a *Performance Pay and Classification Program* for its non-union employees. This new compensation plan is based on performance-based principles and represents an entirely new approach at setting annual pay adjustments that are centered on goals-based performance appraisals. This year's draft budget includes a 3% performance pool.

Goal #5: Cleaning up the Township Zoning Code

At the Board of Supervisors' encouragement, the Township Planning Commission has formed several subcommittees. These subcommittees began crafting appropriate ordinances to update the Township's Zoning Code to make it less cumbersome and more flexible to develop difficult lots. This process will continue next year.

Goal #6: Clean up 611 Corridor and improve enforcement of zoning regulations

Work is progressing on the Warrington Business Gateway project. This project has undergone various evolutions based on feedback received from major corridor businesses. In 2013, the Planning Commission will be finalizing a proposal to incorporate the Gateway District concept into the 611 Corridor Overlay. The Commission hopes to have a final recommendation to the Supervisors by mid-2013 at the latest.

Goal #7: Find more innovative ways to remove deteriorating properties and address abandoned County Line Rd property owned by the Township

The abandoned structure on County Line Rd. has been razed and the vacant land merged into the Township's open space system. Staff is now working to raze and promote the redevelopment of certain blighted structures, particularly the abandoned Malcolm's property. Staff is also working to update the Zoning Code to encourage better upkeep of storefront properties. These projects dovetail somewhat with Goal #6 above.

Goal #8: Finishing and occupying of the Public Works Facility

Architectural and Engineering work was completed on the design of the new Public Works Facility to be located at 3361 Pickertown Rd. All work was bid out.



Unfortunately, the bids were priced significantly higher than the estimated project budget. Therefore, the Supervisors decided to divide the project into two phases. Phase I is slated for completion in 2013 and will include a new salt storage building and a new public works structure to house Township vehicles. Phase II will be completed at a later date to complete office and garage fit outs. This could possibly be a “new money” project depending on the outcome of our 2013 bond refinancing in late December

Other Capital Projects

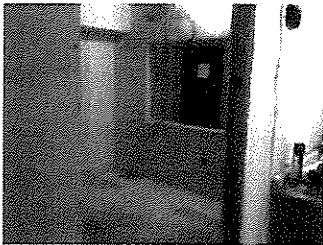
Road Paving Project

In 2012, the Supervisors wisely decided to take advantage of historically low interest rates and used a portion of its annual state highway aid to issue \$3 million in bonds to pave over 62 roads in Warrington. These newly repaved roads extend their useful lives by at least twenty (20) years and provides a smoother ride for our residents.

Twin Oaks Day Camp – Main Swimming Pool

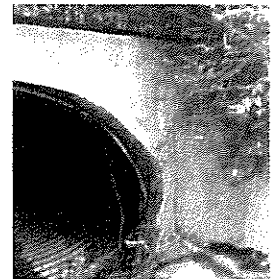
The Township rehabilitated the large pool at Twin Oaks Day Camp in 2012. The project encompassed major pool deck coping/caulking and new ceramic tile to seal aging cracks as well as new coat of paint.

Township Building – Lower Level Renovations



The project reintegrating the Codes Department to the Township Building was completed in 2012. The scope included a complete renovation to provide new office and conference room space. Centrally locating all permitting functions back to the main township building now allows all residents to transact business from one location, whether it is paying their water bill, getting a deck

permit or purchasing recreation discount tickets.



Pine Cone Road Culvert Replacement

The deteriorating condition of this culvert necessitated its complete replacement along Pine Cone Road.

Township Building Parking Lot

The useful life of an asphalt road or paved area is approximately twenty years – that is just about how many years that the parking lot at the township building lasted. The parking lot makeover was completed in 2012 including the fixing of drainage problems and new line striping.

Police Station Renovations

New carpeting, new rubber flooring and new vinyl flooring were installed in the Police Stations main work area, prisoner processing room and offices, respectively. Additionally, all areas received a fresh coat of paint and all desk chairs were replaced.

Other Projects

Financial Projects

Policies

Two key policies were adopted by the Board of Supervisors in 2012 to help strengthen the internal controls and financial stability of the Township. An Investment Policy designed to provide for the safety of all township funds was adopted. A Purchasing Policy was also adopted to establish guidelines for the procurement of goods and services.

Banking

The Township issued an RFP (Request for Proposal) to local institutions for banking services that best meet Warrington's financial needs. Fulton Bank was selected after a competitive review process. The Township has begun migrating most of its banking services to Fulton which should be completed in early 2013.

Swim Club Management

For the first time, Warrington Township contracted out the management of swim club operations at Mary Barness Tennis & Swim Club and the Lifeguard operations at Twin Oaks Day Camp. While the Township still maintained maintenance of the facilities and overall management of both operations, having a management company (American Pool Management) that specializes in running swimming pools has helped streamline the operations and has helped to reduce costs.

Direct Debit Option for Water/Sewer Customers

In June Warrington Township began offering customers a direct debit option to pay their utility bills. This makes a more convenient option for paying bills and reduces the amount of office time to process the transaction. We are hoping more residents and businesses will take advantage of this payment option.

Information Technology (IT) Improvements

The Township completed a three-phase technology improvement project. These phases included an upgrade to the Township's computer servers, the installation of new accounting software and new upgraded computers. This project resulted in more memory capacity, financial reporting flexibility and reduced energy costs to name a few.

2013 Cost-Containment Initiatives

Lawn Maintenance

This proposed budget includes some cost containment strategies to help the Township offset its increases in fixed costs. One area where we are focusing is lawn maintenance. The 2012 lawn maintenance contract was \$231,000, a 110% increase over 2011. Staff continues to analyze this contract to locate potential savings. Areas being explored include: (1) the use of more seasonal workers; (2) leaving some areas in their naturalized state and (3) requiring private property owners to maintain areas within the public rights-of-way, similar to the same requirements for snow and ice removal.

The budget does include some modest savings based on the above identified options.

Attrition

Upon retirements or employees leaving the township's employ, each position will be scrutinized to determine if the position needs to be replaced or if it can be accommodated in some other manner. The 2013 budget contains \$75,000 in potential savings based on pending retirements.

Privatization

Another potential savings area is exploring privatization of certain services in the Township. The private sector often has built-in efficiency drivers that can provide the same services at a reduced price. We have included an estimated \$120,000 in savings in the proposed 2013 budget.

BUDGET HIGHLIGHTS BY FUND

General Fund

The 2013 General Fund reflects the consolidation of the fire and ambulance funds into the new Department of Emergency Services. This consolidation will add approximately \$1.55 million in revenues and \$1.68 million in expenditures. The following bullets represent our 2013 budget assumptions:

- **Earned Income Tax:** Revenues are expected to increase slightly due to new development (3%)
- **Real Estate Transfer Tax:** Revenues are expected to increase slightly due to new development (5%)
- **Local Service Tax:** Revenues are expected to decrease due to an unusually high budget amount for 2012 (-18%)

- Flat-Rate Business Privilege Tax: These revenues are not budgeted, pending the outcome of the Pennsylvania Supreme Court decision. All tax proceeds collected to date have been placed in escrow and are not included in the 2013 Proposed Budget.
- Building Permits: This category shows an increase of \$167,000 because of impending residential and commercial development.

Total General Fund expenditures are budgeted at \$11.36 million, as compared to \$9.87 million in 2012. This increase is attributable to consolidation of the Ambulance and Fire Funds into the General Fund and the incorporation of the Ambulance operations into this new department. Other components of the increase are due to rising health care costs, police labor costs, and increased pension obligations in addition to other spikes in fixed costs.

Fire Protection Fund

The Fire Protection Fund has been merged into the proposed 2013 general fund budget as part of creation of a new Department of Emergency Services.

Ambulance Fund

The Ambulance Fund has been merged into the proposed 2013 general fund budget as part of the creation of a new Department of Emergency Services.

Capital Reserve Fund (2008 Bond Issue)

With the new Public Works Facility Project being delayed until 2013 due to the bids coming in over budget, it is anticipated that the remaining funds from the 2008 bond issue will be spent by the end of the 2013. Some projects are carryovers from previous years; others are new for 2013.

CARRYOVER CAPITAL PROJECTS	AMOUNT
Township Building Roof Replacement	\$30,000
Palomino Basin Retrofit	\$120,000
DPW Public Works Facility & Salt Storage	\$1,410,000

NEW 2012 CAPITAL PROJECTS	AMOUNT
Public Safety Radio Replacement	\$85,000
Twin Oaks Camp – Rehabilitation	\$10,000
Resurfacing of Township Roads	\$307,825

Debt Service Fund

As mentioned above, the Township issued two series of bonds in 2012; one was refinancing the 2007 series and one to provide new money for the resurfacing of township streets. Although the refinancing of the 2007 bond issue generated savings, it did not generate enough savings to cover the structural deficit in this fund which occurred due to the refinancing initiatives in 2008. Therefore, a \$100,000 adjustment to the debt service mill levy (.35) is recommended to balance this fund.

2013 DEBT SERVICE PAYMENTS	AMOUNT
1998 Loan	\$99,164
2008 Bond Issue	\$465,650
2010 Truck Loan	\$16,290
2012 Bond Issue – Series A	\$697,144
2012 Bond Issue – Series B	\$252,509
2013 Proposed Open Space Bond Issue	\$200,000
Fees and Expenses	\$27,000
Total Debt Service	\$1,757,757

Due to historically low interest rates, the Board of Supervisors will consider the possible refinancing of the 2008 Bond issue, which will yield some savings, based on market conditions at the time of sale. These savings will allow the Township to “smooth” out the annual debt payments which in the current schedule have three years of “balloon” payments due in 2024 to 2026. It is also anticipated that a bond issue to raise \$3 million for Open Space initiatives will be completed in 2013 resulting in an annual debt service payment of approximately \$200,000.

Highway Aid Fund (Liquid Fuels)

The annual revenue received from the Commonwealth of Pennsylvania’s collection of gasoline tax is budgeted at \$457,000 for 2013 (\$479,043 was received in 2012). Expenditures are comprised of four items: Debt Service on the Series 2012B Bond Issue (of which the proceeds were used to repave township roads), Salt and Cinders (\$80,000), Snow Plowing Contractors (\$150,000), and Road Reconstruction (\$85,000). The weather will dictate the actual allocation of funds between snow and ice removal and road reconstruction.

Internal Service Fund

This fund is utilized to purchase or lease vehicles, major equipment and Information Technology equipment/projects for General Fund Operating Departments. Planned equipment replacements in 2013 include the following items:

CAPITAL PURCHASE AND CAPITAL LEASE DESCRIPTIONS	AMOUNT
Police Department Patrol Vehicles (Purchase of 2 Cars)	\$ 63,000
Public Works Equipment (3 pieces)	\$ 130,000
Highway Department Street Sweeper (7-Year Lease)	\$ 35,000
Code Vehicle	\$ 22,000
In-Car Cameras for 6 Police Vehicles	\$ 47,000

Water and Sewer Fund

The Fund's proposed 2013 revenue is projected at \$7.85 million, as compared to expense of \$7.40 million. The increase in expenses is necessary to fund capital improvements to the water and sewer systems to keep both functioning properly.

Major capital projects proposed for 2013 include the following items:

WATER AND SEWER CAPITAL PROJECTS	AMOUNT
County Line Rd. Sewer Extension	\$130,000
System-wide Pump Station upgrades	60,000
System-wide Sewer System Improvements	30,000
Bristol Rd. Sewer extension	230,000
Valley Rd. Pump Station upgrades	40,000
Rehabilitation – Valley Rd. Interceptor	75,000
System-wide Water System Improvements	30,000
Install Water Main & Sewer Line at Penn Valley Pump	135,000
Pickertown Rd. Sewer Extension	\$30,000
Project Totals	\$ 760,000

CONCLUDING REMARKS AND BUDGET RECOMMENDATION

Recommendation

The budget as proposed is balanced. The \$ 25.28 million combined operating and capital spending plan reflects an 11% increase over last year's \$22.76 million combined operating and capital budget. This is primarily due to the addition of the Open Space initiative and the addition of the Warrington Community Ambulance Operational component to the Emergency Services Department. The only increase in millage (one mil) is for the Debt Service Fund which will primarily be used to pay back the debt service on the bond issue undertaken to raise revenue for Open Space acquisition and improvements, as approved by the referendum. Below is the overall budget summary for 2013:

2013 PROPOSED BUDGET ALL FUNDS SUMMARY

Funds	2012 Beginning Fund Balance	2012 Estimated Revenues	2012 Estimated Expenditures	2012 Ending Fund Balance	Proposed 2013 Revenues	Proposed 2013 Expenditures	2013 Ending Fund Balances
General	1,394,229	9,407,823	9,629,064	1,172,988	11,356,202	11,356,202	1,172,988
Water and Sewer	3,825,546	6,311,912	7,399,234	2,738,224	7,849,615	7,396,675	3,191,164
Open Space	0	0	0	0	3,001,500	1,500,000	1,501,500
2008 Bonds	2,808,040	5,000	852,716	1,960,324	2,500	1,962,824	0
2012 Road Bonds	0	2,951,200	2,626,000	325,200	3,000	328,200	0
Debt Service	(91,508)	1,235,040	1,131,061	12,471	1,774,809	1,757,757	29,523
Highway Aid	86,08	479,293	339,241	226,132	457,025	567,509	115,648
Internal Service	131,263	395,010	326,994	199,279	427,520	408,847	217,952
TOTALS	\$ 8,153,650	\$ 20,785,278	\$ 22,304,310	\$ 6,634,618	\$ 24,872,171	\$ 25,278,014	\$ 6,228,775

Warrington's total mill levy has remained unchanged for the past 4 years despite ever increasing fixed costs. Furthermore, Warrington's share of the local property tax stands at just 8% compared to Bucks County's 23.2 mills (15%) and Central Bucks School District's 122.80 mills (77%).

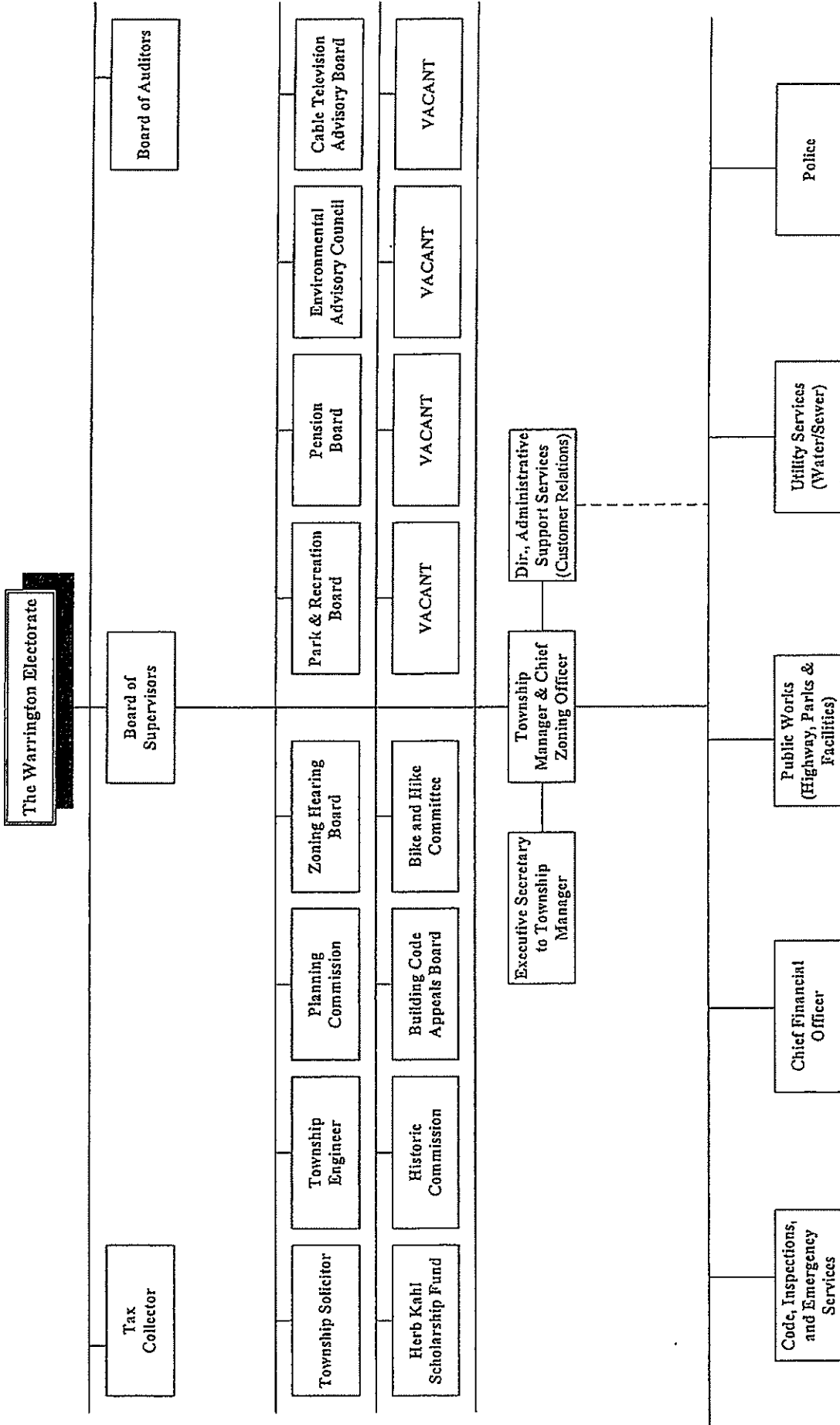
In closing, I must stress that while a General Fund balanced budget was able to be achieved in 2013, it was in part due to the anticipated residential and commercial development that is expected to take place over the next few years. Long range planning and analysis will need to be continually developed if Warrington Township is to remain fiscally strong in the long-term.



Timothy J. Tieperman
Township Manager

Township of Warrington

Organization Chart



Warrington Township 2013 Proposed Budget Department Heads

Administration.....Timothy J. Tieperman, Twp. Manager

Codes, Inspections & Emergency

Services.....Roy W. Rieder, PE, Director

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

Police.....James J. Miller, Chief of Police

Public Works.....John Bonargo, Director

Water and Sewer.....Fred Achenbach, Director

Warrington Township

2013 Proposed Budget

Budget Summary



Warrington Township

2013 Proposed Budget

Highlights

Tax Rates – No tax millage increase for the General Fund. The only tax increase is 1 mil for the Debt Service Fund, which will be primarily used to pay back borrowed funds to purchase/improve open space as approved by the voters at the just passed election. The Warrington Township real estate tax burden is still only 8% of the total tax burden (Bucks County – Central Bucks School District) for township residents.

Emergency Services Consolidation – To improve efficiency, communications, and crossover training, the budget assume the creation of a consolidated Emergency Services Department that will oversee all fire and ambulance operations within Warrington.

Residential and Commercial Development - Several new housing and commercial development projects are slated to begin in late 2012 or early 2013. This will bring a boost to the local economy and to several revenue categories in the township's budget.

- Oak Creek – 23 single homes
- Warrington Glenn – 116 single homes
- Valley Gate – 81 townhomes homes and 215,000 square feet of commercial space
- Penrose Walk – 55 single/twin homes
- West tract – 10 single homes
- Lingo tract – 7 single homes
- Ball tract – 6 single homes

Debt Refinancing –the Township will look to take advantage of historically low interest rates and to “smooth out” the repayment schedule of the 2008 bond issue through the refinancing these bonds in 2013.

Open Space Initiative – As approved by voters at the November 2012 election, the Township will sell bonds to raise approximately \$3 million to be used for the acquisition of open space or for improvements to existing open space.

Capital Projects

The following projects will be undertaken and completed in 2013:

Project	Cost	Source of Funds
Palomino Basin Retrofit	\$120,000	Capital Reserve Fund
Twin Oaks Camp Rehabilitation	10,000	Capital Reserve Fund
Township Building Roof Replacement	30,000	Capital Reserve Fund
Resurfacing Township Roads	607,824	Capital Reserve /Roads Fund
New Public Works Facility	1,410,000	Capital Reserve Fund
Public Safety – Radios	85,000	Capital Reserve Fund
Township Building – Security Cameras	11,000	General Fund
Relocation – Philadelphia Ave. Tot Lot	25,000	Open Space Fund
Palomino Park – Tennis Court	50,000	Open Space Fund
Repair/Replacement		
Lower Nike Park – Pavilion Upgrades	25,000	Open Space Fund
Intersection Improvements	225,000	Escrow Fund
Bradford Dam Chemical Treatment		Capital Reserve Fund
	\$15,000	

Capital Equipment

The following capital equipment is scheduled to be replaced or purchased in 2013:

Department	Equipment	Cost
Police	Two Patrol Cars	\$63,000
Police	In-Car Video Cameras	47,000
Public Works	Street Sweeper	35,000 (7 year lease)
Public Works	Rollback Truck/Truck Body Unit/3 rd Truck to be Determined	130,000
Codes	Inspector's Car	\$22,000

Water and Sewer Fund

Major capital projects programmed in 2013 include the following items:

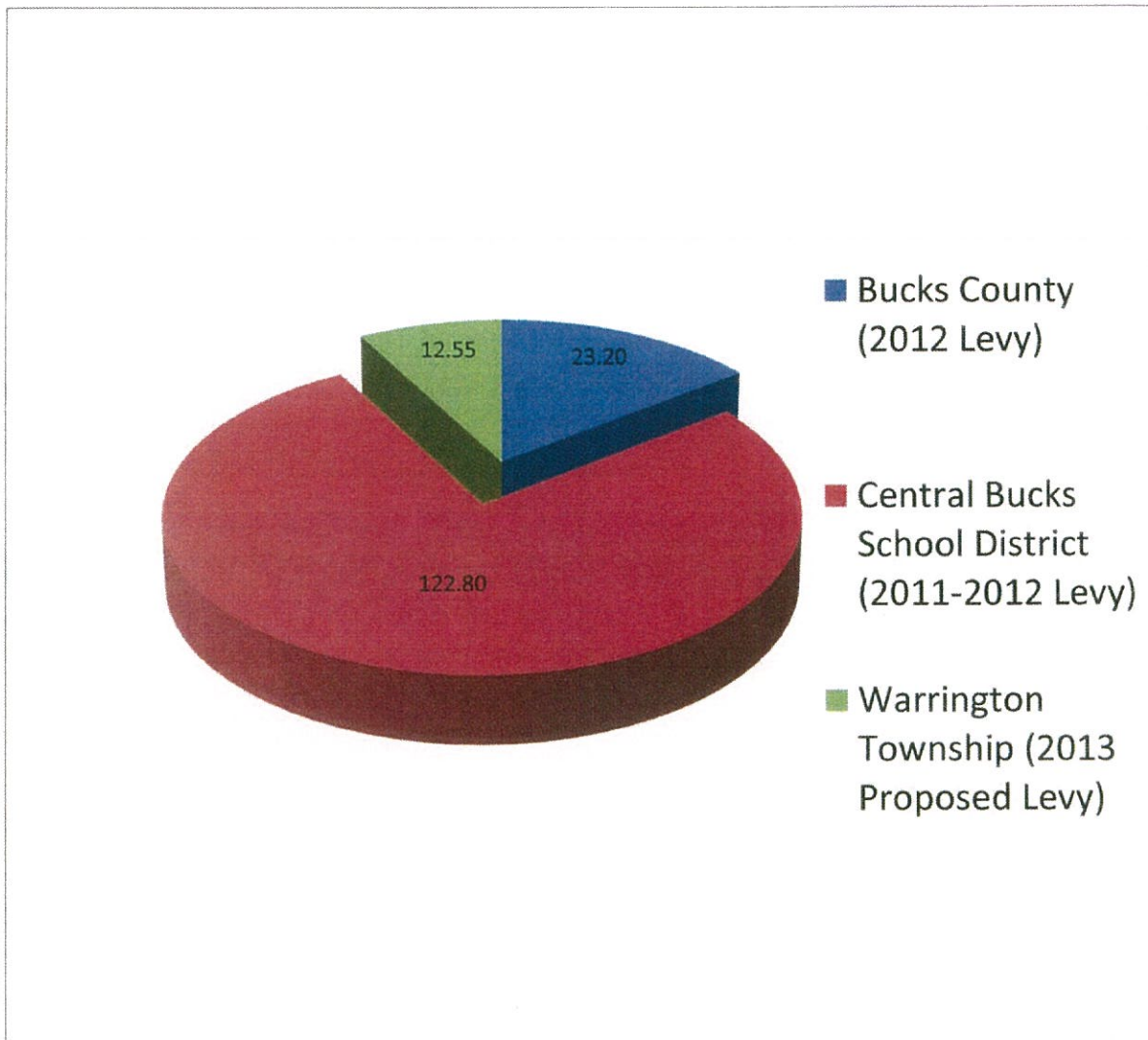
WATER AND SEWER CAPITAL PROJECT	AMOUNT
County Line Rd. Sewer Extension	\$130,000
Pump Station Upgrades	60,000
Sewer System Improvements	30,000
Bristol Rd. Sewer Extension	230,000

Valley Rd. Pump Station Upgrade	40,000
Water System Improvements	30,000
Penn Valley Pump Water & Sewer Line Installation	135,000
Pickertown Rd. Sewer Extension	30,000
Palomino Dr. Sewer Rehabilitation	\$615,000

WARRINGTON TOWNSHIP
2013 PROPOSED BUDGET
ALL FUNDS SUMMARY

<u>Operating And Capital Funds</u>	2012 Beginning Fund Balances	2012 Estimated Revenues	2012 Estimated Expenditures	2012 Ending Fund Balance	Proposed 2013 Revenues	Proposed 2013 Expenditures	2013 Ending Balances
General	1,394,229	9,407,823	9,629,064	1,172,988	11,356,202	11,356,202	1,172,988
Water and Sewer	3,825,546	6,311,912	7,399,234	2,738,224	7,849,615	7,396,675	3,191,164
Open Space	0	0	0	0	3,001,500	1,500,000	1,501,500
Capital Reserve (2008 Bonds)	2,808,040	5,000	852,716	1,960,324	2,500	1,962,824	0
Capital Bonds - Roads Fund	0	2,951,200	2,626,000	325,200	3,000	328,200	0
Debt Service	(91,508)	1,235,040	1,131,061	12,471	1,774,809	1,757,757	29,523
Highway Aid Fund	86,080	479,293	339,241	226,132	457,025	567,509	115,648
Internal Service Fund	131,263	395,010	326,994	199,279	427,520	408,847	217,952
TOTALS	\$ 8,153,650	\$ 20,785,278	\$ 22,304,310	\$ 6,634,618	\$ 24,872,171	\$25,278,014	\$ 6,228,775

Warrington Township 2013 Proposed Budget Warrington Taxpayer Levy (In Mills)



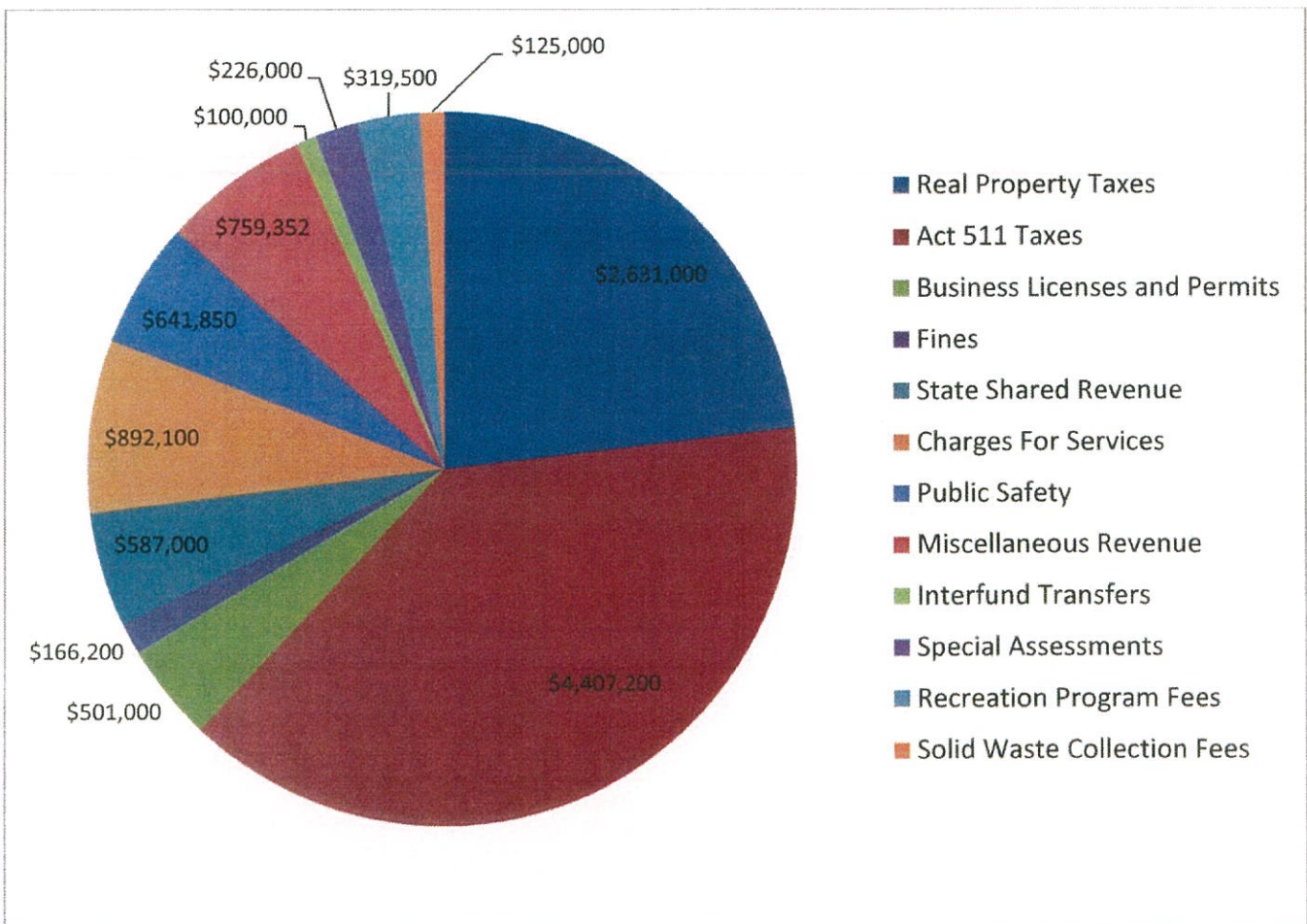
REAL ESTATE LEVIES

LEVY DESCRIPTION	2009	2010	2011	2012	Proposed 2013
General Fund	3.60	3.60	3.60	4.15	4.15
Debt Service	2.94	2.94	2.94	3.39	4.39
Parks	2.26	2.26	2.26	2.26	2.26
Fire	1.50	1.50	1.50	1.25	1.25
Ambulance	1.00	1.00	1.00	0.25	0.25
Road Machinery	0.25	0.25	0.25	0.25	0.25
Totals	11.55	11.55	11.55	11.55	12.55

Warrington Township 2013 Proposed Budget General Fund



Warrington Township 2013 Proposed Budget General Fund Revenue



GENERAL FUND

Account Number	Description	REVENUES				
		2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Proposed
Fund Balance						
	Beginning Fund Balance	\$ 681,063	\$ 960,551	\$ 1,048,600	\$ 1,394,224	\$ 1,172,983
Real Property Taxes						
01.301.100.100	Current Year	1,131,101	1,140,000	1,328,000	1,328,000	1,831,000
01.301.100.200	Current Year- Parks	717,570	715,000	715,000	715,000	720,000
01.301.100.300	Real Estate Tax - Road Machinery	79,211	79,172	78,500	80,000	80,000
		1,927,882	1,934,172	2,121,500	2,123,000	2,631,000
Act 511 Taxes						
01.310.100	Real Estate Transfers	655,120	510,000	560,000	500,000	600,000
01.310.200	Earned Income	3,344,475	3,300,000	3,400,000	3,350,000	3,450,000
01.310.300	Business Privilege Tax	0	0	0	0	0
01.310.500	Local Services Tax	366,040	350,000	400,000	330,000	350,000
01.310.600	Amusement/Admission Tax	18,851	15,000	17,000	18,000	7,200
		4,384,486	4,175,000	4,377,000	4,198,000	4,407,200
Business Licenses and Permits						
01.321.430	Towing Licenses	0	250	300	0	0
01.321.640	Contractor Licenses	27,260	24,000	25,000	23,000	25,000
01.321.700	Mechanical Device Permits	0	0	10,000	5,000	5,000
01.321.800	Cable Television Fees	423,279	442,000	455,000	467,000	471,000
		450,539	466,250	490,300	495,000	501,000
Non-Business Permits						
01.321.900	Street Opening Permits	3,182	1,500	2,000	6,000	4,000
Fines						
01.331.100	Court Fines	69,746	68,000	80,000	70,000	125,000
01.331.105	County Fines	19,212	17,500	20,000	25,000	25,000
01.331.110	State Police Fines	16,565	13,000	16,000	15,000	15,000
01.331.120	Local Ordinance Fines	2,059	800	1,200	1,200	1,200
		107,582	99,300	117,200	111,200	166,200
Interest Earnings						
01.341.100	Interest Earnings	4,676	2,000	6,300	1,000	6,500
Rents and Royalties						
01.342.200	Building Rentals	51,716	47,600	47,600	67,000	61,500
01.342.300	Rental Income	320,034	345,000	345,000	355,000	355,000
		371,750	392,600	392,600	422,000	416,500
Federal Grants						
01.351.120	Federal Grants - FEMA	0	0	0	4,544	0
	Federal Grants - SAFER	0	0	0	0	150,000
		0	0	0	4,544	150,000
State Grants						
01-354-400	Act 101 Recycling Grant	60,129	0	0	0	0
	WREN Grant	0	0	0	0	0
	Growing Greener Grant	66,812	0	0	0	0
01.354.700	Grant - DCNR Trail	0	147,000	77,000	0	0
01-354-700	Neshaminy Gardens Storm-	0	0	0	0	0
	Water Improvement (CDBG)	0	0	50,000	0	0
		126,941	147,000	127,000	0	0

REVENUES

Account Number	Description	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Proposed
<u>State Shared Revenue</u>						
01.355.400	Recycling Grant	0	201,000	95,000	54,000	52,200
01.355.010	Public Utility Realty Taxes	11,452	11,373	11,300	10,907	10,000
01.355.080	Alcoholic Beverage Licenses	5,445	5,100	5,100	4,800	4,800
01.355.120	State Aid Pension Contribution	313,780	514,872	315,000	321,850	315,000
01.355.300	Fire Relief Fund	227,741	202,500	205,000	209,694	205,000
		558,418	934,845	631,400	601,251	587,000
<u>Local Government Grants</u>						
01.357.510	Highway/Training Grants	0	1,500	1,500	7,300	5,000
01.357.520	County-DUI Check Points	5,000	1,300	1,500	1,700	1,500
01.357.530	Misc. Grants	28,790	3,800	3,000	7,000	5,000
01.357.700	Grant- Bucks County Open Space	0	0	240,000	0	0
01.357.750	CDBG-Neshaminy Garden Storm Water	0	0	0	40,000	75,000
01.357.800	Grant-PECO	0	10,000	10,000	0	10,000
		33,790	16,600	256,000	56,000	96,500
<u>Charges For Services</u>						
01.361.100	Escrow Administration	28,699	22,000	30,000	45,000	50,000
01.361.200	Special Police Services	53,245	75,000	65,000	30,000	30,000
01.361.250	Ambulance Billing & Memberships	0	0	0	0	730,000
01.361.310	Land Development Fees	100,903	25,000	25,000	15,000	25,000
01.361.320	Conditional Use Fees	3,000	8,000	8,000	2,000	8,000
01.361.340	Zoning Hearing Board Fees	5,500	10,000	15,000	15,000	15,000
01.361.400	Professional Services Fees	0	0	0	0	25,000
01.361.510	Police Reports	9,940	8,000	9,000	8,000	8,000
01.361.520	Sale of Publications	93	250	300	100	100
01.361.530	Open Records Requests Fees	2,410	1,000	1,000	1,000	1,000
		203,790	149,250	153,300	116,100	892,100
<u>Public Safety</u>						
01.362.200	Fire Safety Inspection Fees	27,829	28,000	35,000	35,000	38,500
01.362.330	Zoning Permits	16,390	15,000	15,000	15,000	16,500
01.362.410	Building Permits	257,505	200,000	250,000	275,000	400,000
01.362.420	Electrical Permits	20,780	45,000	40,000	30,000	33,000
01.362.430	Plumbing Permits	19,715	25,000	25,000	25,000	35,000
01.362.431	Mechanical Permits	18,301	30,000	30,000	25,000	27,500
01.362.432	Sprinkler Permits	26,344	25,000	25,000	25,000	27,500
01.362.433	Fire Alarms	1,070	500	1,000	2,000	2,200
01.362.450	Occupancy Permits	39,562	45,000	45,000	42,000	52,000
01.362.460	Sign Permits	2,029	8,000	6,000	5,500	6,050
01.362.470	State Permits	0	200	200	200	300
01.362.810	Miscellaneous Permits	2,688	2,000	2,500	3,000	3,300
		432,213	423,700	474,700	482,700	641,850
<u>Highway and Streets</u>						
01.363.500	Contracted Street Work	0	11,000	12,500	2,000	2,500
01.363.600	Sale of Materials	0	500	500	500	500
		0	11,500	13,000	2,500	3,000
<u>Solid Waste Collection Fees</u>						
01-364-300	Solid Waste Collection Fees	132,826	131,000	131,000	125,000	125,000

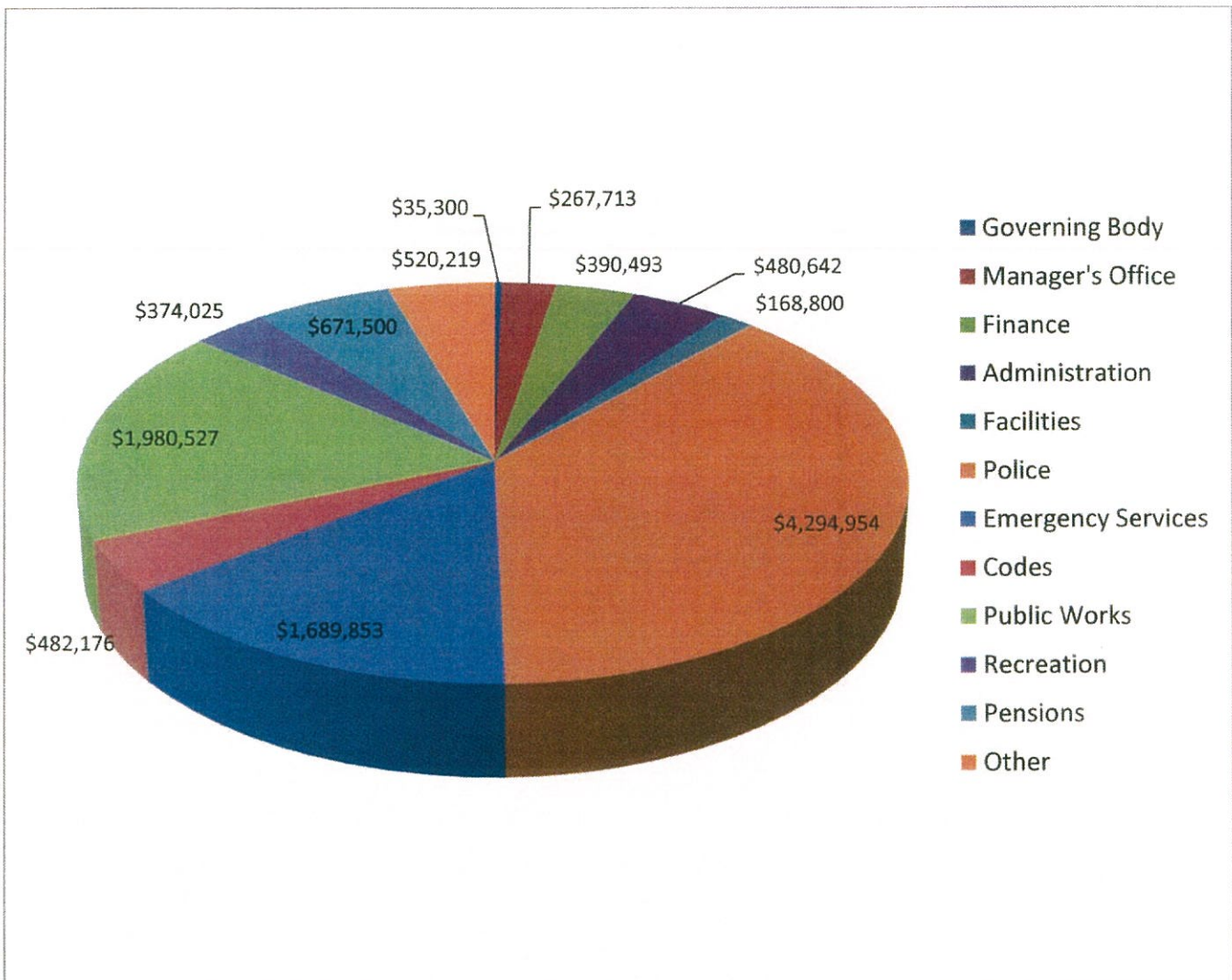
REVENUES

Account Number	Description	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Proposed
Recreation Program Fees						
01.367.901	Discount Ticket Sales	64,933	15,000	15,000	6,000	6,000
01.367.904	Recreation – Equestrian Rental Fees	2,400	2,400	2,400	2,400	2,400
01.367.907	Program Fees	16,774	12,000	12,000	7,000	5,000
01.367.908	Recreation – Park Rental Fees	0	0	0	200	200
01.367.909	Recreation – Breakfast With Santa	0	0	0	1,200	1,200
01.367.910	Summer Camp Fees	3,445	8,200	8,000	1,425	8,000
01.367.911	Summer Camp Registration	117,475	78,522	85,000	70,789	85,000
01.367.913	Recreation - Volunteer Appreciation	0	0	0	520	500
01.367.914	Warrington Day	9,395	13,375	20,000	21,717	11,000
01.367.915	Recreation-Discount Movie Tickets	0	0	0	7,500	7,500
01.367.950	Swim Club-Membership Fees	126,913	118,155	125,000	130,318	138,000
01.367.951	Swim Club-Daily Fees	25,519	23,565	24,000	26,055	26,000
01.367.954	Swim Club-Snack Shop-Recpts/Rent	36,481	0	3,000	0	1,500
01.367.955	Swim Club -Facility Rentals	1,951	843	1,500	6,163	6,000
01.367.956	Swim Club - Swim Team Fees	7,765	9,325	11,000	15,500	11,000
01.367.957	Swim Club-Program Fees-Swim/Scuba	10,000	12,940	13,000	7,459	7,500
01.367.958	Swim Club - Snack Bar Games	1,125	790	1,000	2,059	1,700
01.367.959	Swim Club - Sponsorship Revenue	0	0	0	720	1,000
		424,176	295,115	320,900	307,025	319,500
Special Assessments						
01.383.700	Park and Recreation Assessments	14,232	73,963	4,000	57,000	126,000
Contributions and Donations						
01.387.100	Contributions	1,700	80,700	0	2,000	2,000
01.387.200	Contributions - Emergency Services	0	0	0	0	5,000
01-380-600	Misc. EAC Donations	1,879	1,000	1,000	503	1,000
		3,579	81,700	1,000	2,503	8,000
Loan and Capital Lease Proceeds						
	Citizens Bank Vehicle Loan	75,000	0	0	0	0
Miscellaneous Revenue						
01.389.100	Miscellaneous Revenues	2,510	1,000	1,000	58,000	17,852
01.389.150	Insurance Recoveries	-16,709	10,000	0	0	40,000
	Insurance Dividends	0	0	0	0	0
	Employee Healthcare Reimb.	17,518	0	0	0	0
	Employee Pension Contrib.	0	20,000	0	0	0
01.391.110	Surplus Equipment Sales	766	5,000	5,000	1,000	2,000
01.389.200	Advertisement Revenues	2,525	1,000	5,000	0	0
01.395.100	Prior Year Refunds - Exp. Reimb	1,791	0	0	0	0
		8,401	37,000	11,000	59,000	59,852
Special Assessments						
01.383.100	Assessments	58,463	0	0	0	0
01.383.720	Regal Cinema Impact Fees	100,000	100,000	100,000	100,000	100,000
		158,463	100,000	100,000	100,000	100,000
Refunds of Prior Year Expenditures						
01.395.100	Prior Year Refunds	13,794	11,000	11,000	15,000	15,000

REVENUES

Account Number	Description	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Proposed
Interfund Transfers						
01.392.003	Transfer from Fire Tax Fund	28,000	28,000	25,000	18,000	0
01.392.007	Transfer from Refuse Fund	75,000	25,000	0	0	0
01.392.004	Transfer From Ambulance Fund	5,000	5,000	5,000	5,000	0
01.392.008	Transfer From W & S Fund	100,000	100,000	100,000	100,000	100,000
		<u>208,000</u>	<u>158,000</u>	<u>130,000</u>	<u>123,000</u>	<u>100,000</u>
TOTAL REVENUES		<u>\$ 9,485,257</u>	<u>\$ 9,541,495</u>	<u>\$ 9,871,200</u>	<u>\$ 9,407,823</u>	<u>\$ 11,356,202</u>
TOTAL AVAILABLE BALANCE		<u>\$ 10,166,320</u>	<u>\$ 10,502,046</u>	<u>\$ 10,919,800</u>	<u>\$ 10,802,047</u>	<u>\$ 12,529,185</u>

Warrington Township 2013 Proposed Budget General Fund Expenditures



EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Budget</u>	<u>2012 Projected</u>	<u>2013 Proposed</u>
<u>Governing Body</u>						
01.400.105	Salaries and Wages	15,937	16,250	16,300	16,300	16,300
01.400.210	Office Supplies	1,735	965	700	500	500
01.400.310	Professional Services	8,978	5,082	7,500	4,600	5,500
01.400.321	Telephone	3,367	4,409	3,300	4,000	3,500
01.400.331	Travel Reimbursement	358	116	800	0	300
01.400.341	Advertising	2,334	1,618	2,000	2,800	2,500
01.400.342	Printing	134	60	200	400	200
01.400.420	Dues & Subscriptions	10,495	5,120	8,000	3,600	4,000
01.400.460	Seminars, Conf & Meetings	2,083	2,244	500	2,700	2,500
01.400.740	Machinery & Equipment	5,550	730	0	0	0
		<u>50,971</u>	<u>36,594</u>	<u>39,300</u>	<u>34,900</u>	<u>35,300</u>
<u>Township Manager's Office</u>						
01.401.110	Salaries and Wages	160,248	181,475	176,100	180,503	181,343
01.401.110	Salaries and Wages - Temp Help	8,440	5,374	0	0	0
01.401.196	Group Benefits	0	0	70,600	66,000	67,769
01.401.210	Office Supplies	558	1,477	700	750	700
01.401.231	Motor Fuel	1,064	1,691	1,100	1,400	1,300
01.401.261	Minor Equipment		0	0	500	500
01.401.310	Professional Services	726	0	1,000	0	0
01.401.319	Other Services & Fees	388	245	500	0	0
01.401.321	Telephone	2,748	2,874	2,700	3,000	3,000
01.401.342	Printing	446	64	300	880	0
01.401.376	Vehicle Maintenance	1,375	2,279	1,500	1,850	1,400
01.401.371	Machinery & Equipment	4,500	2,124	4,000	2,000	2,000
01.401.420	Dues & Subscriptions	2,428	6,669	2,500	2,200	2,200
01.401.460	Seminars, Conf & Meetings	3,079	2,170	3,300	1,500	2,500
01.401.900	Capital Assessment	0	0	0	0	5,000
		<u>186,000</u>	<u>206,442</u>	<u>264,300</u>	<u>260,583</u>	<u>267,713</u>
<u>Finance</u>						
01.402.110	Salary/Wages	82,140	122,872	192,000	196,800	160,261
01.402.112	Salary/Wages/Non-Super.	43,180	58,787	0	0	15,000
01.402.196	Group Benefits	47,746	77,096	89,100	67,000	67,032
01.402.210	Office supplies	1,418	1,692	3,600	1,000	2,500
01.402.261	Minor Equipment	5,420	0	0	0	500
01.402.310	Professional Services	191,371	135,811	100,000	100,000	100,000
01.402.311	Audit & Accounting Services	0	0	23,000	18,000	24,000
01.402.321	Telephone	2,745	2,527	2,800	2,300	2,300
01.402.325	Postage	2,001	83	2,200	400	500
01.402.341	Advertising	330	754	300	0	0
01.402.342	Printing	299	64	300	440	0
01.402.192	Social Security	0	0	0	0	0
01.402.420	Dues & Subscriptions	800	675	700	500	500
01.400.430	R/E Taxes Paid	11,570	11,821	12,000	14,952	16,400
01.402.460	Seminars, Conf & Meetings	1,690	3,230	1,300	1,400	1,500
		<u>390,710</u>	<u>415,412</u>	<u>427,300</u>	<u>402,792</u>	<u>390,493</u>

EXPENDITURES

Account Number	Description	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Proposed
<u>Tax Collection</u>						
01.403.110.100	Tax Collector - General Fund	19,417	15,952	17,800	17,800	42,100
01.403.110.200	Tax Collector - Park & Rec	14,090	0	18,000	18,000	18,000
01.403.110.300	Tax Collector - Refuse	2,329	0	2,100	2,100	2,100
01.403.110.400	Tax Collector - Road Machinery	1,500	0	1,700	1,700	1,700
01.403.196	Group Benefits	0	0	0	3,100	4,900
01.403.325	Postage	0	2,427	0	2,000	2,000
01.403.342	Printing	0	0	0	1,400	1,400
		37,336	18,379	39,600	46,100	72,200
<u>General Government Administration</u>						
01.406.110	Salaries and Wages	0	36,285	61,300	62,833	98,009
01.406.112	Salaries and Wages-Non Sup	41,173	7,111	0	0	0
01.406.115	Salaries and Wages-Temporary	0	0	2,500	2,500	2,500
01.406.192	Unemployment Compensation	1,191	0	0	0	0
01.406.196	Group Benefits	152,033	0	30,300	33,000	42,233
01.406.210	Office Supplies	7,562	6,319	7,000	4,500	5,000
01.406.261	Minor Mach. & Equip.	0	0	0	3,500	1,000
01.406.310	Professional Services	36,313	29,992	40,000	36,500	35,000
01.406.313	Township Engineer	132,142	218,317	90,000	175,000	165,000
01.406.314-100	Professional Services-Legal	8,880	0	2,500	2,000	2,500
01.406.314-200	Township Solicitor	42,077	56,825	70,000	65,000	70,000
04.406.314-300	Labor Counsel Services	1,943	790	5,000	0	3,500
01.406.314-400	Special Legal Services	7,944	3,898	2,500	6,000	2,500
01.406.314-500	Litigation & Arbitration	4,155	2,031	2,500	4,000	2,500
01.406.321	Telephone	7,836	7,404	9,000	6,500	6,500
01.406.325	Postage	11,376	7,398	9,000	8,000	8,000
01.406.340	Printing	0	156	0	5,000	0
01.406.341	Advertising	1,196	631	1,200	2,500	1,200
01.406.384	Mach.& Equip.Rental	7,294	8,051	0	10,000	7,500
01.406.420	Dues & Subscriptions	690	926	1,000	1,020	1,000
01.406.450	Contracted Maintenance Services	3,716	3,575	4,000	5,000	3,700
01.406.457	Doc.Mgmt.License & Support	19,136	0	20,000	20,000	20,000
01.406.460	Seminars, Conf & Meetings	5,540	145	3,000	800	2,000
01.406.491	General Administrative Expense	0	0	15,000	500	1,000
		492,197	389,854	375,800	454,153	480,642
<u>Township Facilities</u>						
01.409.210	Office Supplies	6,233	517	2,600	0	0
01.409.226	Repair & Maint.Supplies	17,861	8,619	5,000	4,300	5,000
01.409.241	General Operating Supplies	5,567	4,718	6,000	6,000	5,200
01.409.261	Minor Equipment	476	475	500	500	500
01.409.310	Professional Services	0	250	0	0	0
01.409.321	Telephone	10,042	7,578	8,500	3,000	3,500
01.409.360	Utilities	79,182	63,874	67,000	55,000	60,000
01.409.373	Building Maint & Repairs	523	0	5,000	7,000	18,500
01.409.384	Mach. & Equip.Rental	383	96	500	100	0
01.409.450	Contracted Maintenance Services	70,175	67,312	62,600	62,000	62,000
01.409.450	Installment to W/S Capital	0	14,144	9,000	14,100	14,100
		190,442	153,439	166,700	152,000	168,800

EXPENDITURES

Account Number	Description	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Proposed
<u>Police Services</u>						
01.410.110	Salary/Wages/NonUn.Com.	178,083	462,488	340,400	320,000	281,500
01.410.112	Clerical & Crossing Guard	110,103	111,548	132,000	115,000	120,000
01.410.113	Salary/Wages/Bargaining	1,932,970	2,018,211	2,242,100	2,150,000	2,225,000
01.410.117	Auxiliary Police	(97,844)	21,212	20,000	22,000	24,000
01.410.179	Longevity	79,142	86,545	86,100	98,000	107,000
01.410.180	Overtime	175,991	166,110	135,000	135,000	135,000
01.410.185	Vacation & Comp Time Buy Back	15,620	23,336	8,000	85,000	89,000
01.410.196	Group Benefits	1,468,966	948,847	886,300	900,000	901,154
01.410.210	Office Supplies	4,428	2,474	3,500	8,500	3,500
01.410.231	Motor Fuel	63,470	82,426	70,000	70,000	70,000
01.410.238	Uniforms	29,142	35,684	30,000	28,000	30,000
01.410.241	General Operating Supplies	31,239	19,519	16,000	5,000	10,000
01.410.251	Vehicle Maintenance Supplies	0	0	0	15,000	15,000
01.410.261	Minor Equipment	23,294	6,777	12,000	20,000	12,000
01.410.310	Professional Services	17,508	22,233	12,000	13,000	12,500
01.410.321	Telephone	19,841	20,480	17,000	17,000	17,000
01.410.325	Postage	337	559	800	600	600
01.410.341	Advertising	236	0	500	0	300
01.410.342	Printing	1,470	755	800	300	500
01.410.374	Repairs & Maintenance	4,242	3,996	4,000	2,000	3,500
01.410.375	Vehicle Maintenance	42,215	41,013	36,000	20,000	27,000
01.410.384	Equipment Leases	1,737	1,004	8,700	8,700	8,700
01.410.420	Dues & Subscriptions	1,211	1,755	3,200	6,000	5,000
01.410.440	Uniform Cleaning Service	6,045	4,878	6,000	5,000	5,500
01.410.450	Contracted Services	7,383	6,483	8,600	2,500	2,000
01.410.460	Seminars, Conf & Meetings	11,333	5,143	15,000	11,000	15,000
01.410.730	Capital Purchases - In-car cameras	0	0	6,000	0	0
01.410.740	Capital Equipment	0	0	20,000	0	24,200
01.410.900	Capital Assessment	135,000	0	110,000	110,000	150,000
		4,263,162	4,093,476	4,230,000	4,167,600	4,294,954
<u>Office of Emergency Services</u>						
01.411.110	Salaries and Wages	78,623	39,707	97,400	125,000	690,163
01.411.112	Salary/Wages/Non Super	242,420	76,476	0	0	0
01.411.180	Overtime	0	0	0	0	10,000
01.411.196	Group Benefits	159,370	0	36,400	52,000	233,390
01.411.210	Office Supplies	2,299	0	1,300	1,200	6,300
01.411.231	Motor fuels	6,814	5,733	6,000	6,000	6,000
01.411.238	Uniforms	883	764	800	800	6,300
01.411.241	General Operating Supplies	3,206	577	1,500	1,200	21,300
01.411.242	Fire Prevention Supplies	423	0	500	250	250
01.411.261	Minor Equipment	7,564	820	2,100	2,031	33,000
01.411.491	General Expenses	513	0	400	400	400
01.411.310	Professional Services	6,335	0	7,000	5,000	9,500
01.411.321	Telephone	5,229	3,150	2,000	3,500	13,000
01.411.325	Postage	730	0	1,000	200	700
01.411.342	Printing	691	168	700	500	500
01.411.341	Advertising	1,664	0	700	0	0
01.411.360	Utilities	0	0	0	0	11,000
01.411.375	Vehicle Maintenance	5,255	3,554	4,000	1,500	7,000
01.411.384	Equipment Rental	0	0	0	0	3,700
01.411.420	Dues & Subscriptions	725	200	700	500	1,800
01.411.450	Contracted Services	100,540	0	81,700	11,000	49,000
01.411.460	Seminars, Conf & Meetings	1,845	1,164	2,300	1,500	3,300

EXPENDITURES

Account Number	Description	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Proposed
<u>Office of Emergency Services - Continued</u>						
01.411.480	Safety Committee	262	353	600	600	1,000
01.411.491	Gen Expenses & Incentive Programs	9,575	6,041	6,500	400	100,000
01.411.531	Firemen's Relief Assoc	202,336	369,420	205,000	209,694	205,000
01.411.530	Payment for Operations	0	0	0	0	200,000
01.411.740	Capital Purchases - Mach & Equip	13,730	0	5,500	0	67,250
01.414.900	Capital Assessment	0	0	15,000	15,000	10,000
		849,022	506,116	477,088	438,275	1,689,853
<u>Codes Inspection</u>						
01.414.110	Salaries - Professional Staff	73,921	53,749	248,400	275,000	158,790
01.414.112	Salaries - Nonsupervisory Staff	50,651	221,534	0	0	0
01.414.180	Overtime	46	113	0	0	0
01.414.196	Benefits	76,632	198,931	107,300	135,000	145,036
01.414.210	Office supplies	833	1,368	700	1,000	700
01.414.231	Motor Fuels	1,367	3,740	900	3,000	3,000
01.414.241	General Operating Supplies	122	504	0	300	300
01.414.251	Vehicle Maint Supplies	0	0	0	800	800
01.414.261	Minor Equipment	64	0	500	0	750
01.414.310	Professional Services	27,406	62,354	47,000	110,000	110,000
01.414.314	Legal Services	13,330	11,821	10,000	18,000	18,000
01.414.321	Telephone	3,848	5,505	3,600	5,700	5,700
01.414.325	Postage	548	1,658	700	1,500	1,200
01.414.331	Travel Reimbursement	97	0	100	100	100
01.414.341	Advertising	2,568	4,713	2,000	1,400	2,000
01.414.342	Printing	252	7,283	300	785	300
01.414.375	Vehicle Maintenance	28	2,812	200	1,500	1,500
01.414.420	Dues & Subscriptions	523	2,718	900	2,000	1,500
01.414.450	Contracted Services	0	96,141	0	100	11,000
01.414.460	Seminars, Conf & Meetings	335	466	1,200	1,500	1,500
01.414.900	Capital Assessment	0	0	15,000	15,000	20,000
		252,571	675,410	438,800	572,685	482,176
<u>Solid Waste Collection</u>						
01-427.210	Office Supplies	164	0	0	0	0
01.427.241	General Op Sup (Recycle Bins, etc)	5,311	6,982	4,000	0	0
01.427.310	Professional Services	11,297	11,572	12,000	11,270	12,500
	Grants (Disney/Growing Greener)	40,011	0	0	0	0
01.427.450	Contracted Services	94,860	110,584	91,000	92,700	95,460
		151,643	129,138	107,000	103,970	107,960
<u>Environmental Advisory Council</u>						
01.428.112	Salaries-EAC	7,888	6,195	6,000	6,000	7,000
01.428.196	EAC- Group Benefits	0	459	0	459	459
01.428.491	EAC Activities	8,840	4,808	3,600	3,600	3,600
		16,728	11,462	9,600	10,059	11,059
<u>Public Works</u>						
01.430.110	Salary and Wages	223,414	151,140	581,100	577,710	571,989
01.430.112	Salary/Wages-Non Superv.	331,393	291,430	0	0	0
01.430.115	Salary/Wages-Temp/Season	26,172	52,727	74,900	45,000	92,600
01.430.180	Overtime	36,183	48,948	27,000	27,000	30,000
01.430.196	Benefits	314,349	255,177	242,000	256,000	303,538
01.430.210	Office Supplies	2,923	1,739	2,300	3,500	2,000
01.430.231	Motor Fuels	28,301	54,123	38,000	48,000	48,000

EXPENDITURES

Account Number	Description	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Proposed
Public Works - Continued						
01.430.238	Uniforms	13,999	14,564	3,000	3,300	2,000
01.430.241	General Operating Supplies	53,113	53,535	40,800	40,000	60,000
01.430.245	Highway Supplies	6,017	0	8,000	11,000	8,000
01.430.246	Bulk Salt	4,050	4,656	0	0	0
01.430.251.	Vehicle Maintenance Supplies	8,738	7,746	8,500	12,000	10,000
01.430.253	Repair & Maint. Supplies - Buildings	25,744	0	16,250	15,000	15,000
01.430.254	Heavy Equip Maintenance Supplies	38,441	32,567	40,000	30,000	30,000
01.430.261	Minor Equipment	20,424	1,752	19,100	10,000	10,000
01.430.284	Machinery & Equip. Rental	0	1,975	300	500	500
01.430.310	Professional Services	23,929	90,711	43,500	56,300	56,500
01.430.315	Drug Testing	142	396	300	300	300
01.430.321	Telephone	15,286	12,210	14,100	10,000	10,000
01.430.325	Postage	151	0	500	100	100
01.430.341	Advertising	1,166	2,237	1,200	1,250	1,100
01.430.342	Printing	0	0	300	200	300
01.430.360	Utilities	139,164	136,178	143,750	170,000	170,000
01.430.370	Repairs & Maintenance	0	5,848	0	0	0
01.430.371.100	Repairs & Maint-land (Tree Removal	4,949	14,479	4,000	4,000	4,000
01.430.371.200	Veterans Monument	492	0	500	250	500
01.430.372.100	Storm Sewer Pipe Maintenance	1,513	1,415	1,000	3,000	1,000
01.430.372.200	Storm Sewer Inlets	0	4,761	500	3,000	2,000
01.430.372.300	Road Maintenance	2,454	9,753	6,000	3,000	3,000
01.430.372.400	Street Light Maintenance	32,375	60,487	30,000	30,000	30,000
01.430.372.500	Traffic Signal Maintenance	31,305	34,945	28,000	35,000	35,000
01.430.374	Plow Equipment Maintenance & Rep	2,024	929	1,100	2,500	2,000
01.430.375	Vehicle Maintenance & Repair	14,519	7,068	10,000	10,000	10,000
01.430.376	Vehicle Maintenance	2,065	(800)	2,000	1,000	2,000
01.430.384	Equipment Rentals, Leases	4,269	291	2,000	1,000	1,000
01.430.420.	Dues & Subscriptions	781	495	1,000	600	600
01.430.450	Contracted Services	182,595	135,283	102,300	196,000	180,000
01.430.460	Seminars, Conf & Meetings	2,123	83	700	700	7,000
01.430.710	Neshaminy Gardens Storm Water impr	0	0	50,000	40,000	100,000
01.454.710	Capital Purchases - Trail Project	0	0	77,000	0	0
01.454.710	Capital Purchases-Land Acquisition	900	0	240,000	0	0
	Bradford Reservoir Trail Systems	78,078	0	0	0	0
	King Fields	5,540	0	0	0	0
01.454.740	Capital Purchases-Tot Lot Improvmt:	0	0	50,000	20,000	0
01.430.740	Capital Equipment	0	0	30,000	0	24,000
01.430.750	Minor Equipment (\$4,000 - \$7,000)	0	0	0	12,000	6,000
01.430.760	Furniture & Fixtures	0	0	500	-	500
01.430.900	Capital Assessment	64	0	150,000	150,000	150,000
		1,677,135	1,486,837	2,089,488	1,829,210	1,980,527

Program Operations -Summer Camp

01.452.110	Salaries and Wages	91,013	65,743	75,000	60,826	61,000
01.452.196	Group Benefits	0	0	0	3,405	3,500
01.452.210	Office Supplies	101	481	500	126	200
01.452.241	General Operating Supplies	4,889	4,270	4,000	3,000	4,000
01.452.261	Minor Equipment	689	2,759	500	6,100	0
01.452.321	Telephone	0	0	0	125	125
01.452.325	Postage	109	0	100	407	500
01.452.341	Advertising	1,170	375	500	0	500
01.452.342	Printing	258	107	300	300	300
01.452.450	Contracted Services	0	0	0	16,635	16,500

EXPENDITURES

Account Number	Description	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Proposed
<u>Program Operations -Summer Camp - Continued</u>						
01.452.460	Seminars, Conf & Meetings	330	158	500	200	200
01.452.491	General Expense	0	0	0	665	0
01.452.901	Recreation - Discount Ticket	65,478	18,233	15,000	10,000	15,000
01.452.907	Recreation - Program Activities	9,458	7,762	5,000	5,000	5,000
01.452.915	Recreation - Discount Movie Tickets	0	0	0	5,000	5,000
		171,485	97,877	99,388	111,789	111,825
<u>Civic Celebrations</u>						
01.452.902	Recreation-Earth Day	585	595	5,600	4,363	5,000
01.452.903	Recreation-Easter Egg Hunt	1,355	1,296	1,300	789	1,000
01.452.904	Recreation-Equestrian	7,515	4,892	5,200	6,500	5,000
01.452.905	Recreation-Harvest Fest	3,885	0	2,500	2,500	2,500
01.452.906	Recreation-Memorial Day	2,085	1,035	2,000	7,202	2,000
01.452.908	Recreation-Misc. Recreation Progs	8,449	6,870	4,500	600	1,500
01.452.909	Recreation-Santa Breakfast/Lunch	3,043	2,035	3,000	2,000	2,200
01.452.910	Recreation-Bike & Hike-Campou/fis	0	0	0	0	500
01.452.912	Recreation-Summer Concert Series	8,718	1,000	8,500	0	0
01.452.913	Recreation-Vol Appreciation Day	1,655	2,302	2,000	519	1,000
01.452.914	Recreation-Warrington Day	37,375	12,720	8,000	13,602	15,000
		67,150	32,745	42,600	38,075	35,700
<u>Swim Club Operations</u>						
01.455.110	Salary & Wages-Parks Dept.	22,901	0	0	9,102	9,100
01.455.112	Salary & Wages-Swim Club Staff	99,422	103,102	100,000	910	700
01.455.196	Other Employee Benefits	9,334	11,079	11,000	766	750
01.455.210	Office Supplies	40	523	200	83	150
01.455.241	General Operating Supplies	36,193	35,455	18,000	14,943	16,000
01.455.261	Minor Equipment	5,265	9,386	4,500	3,190	5,000
01.455.310	Professional Services	759	115	1,000	890	1,000
01.455.321	Telephone	0	0	300	250	250
01.455.325	Postage	37	0	0	0	0
01.455.341	Advertising	0	699	700	0	300
01.455.342	Printing	665	73	600	151	250
01.455.360	Utilities	16,439	11,608	11,500	11,000	11,000
01.455.374	Maintenance and Repairs	36,639	11,835	13,000	22,907	20,000
01.455.384	Equipment Leases	0	0	0	2,521	0
01.455.420	Dues & Subscriptions	390	240	300	0	0
01.455.450	Contracted Services	30,595	40,816	25,000	160,000	160,000
01.455.460	Seminars, Conf & Meetings	0	93	0	0	0
01.455.957	Program Activities	2,897	1,296	2,500	997	2,000
		261,576	226,320	188,600	227,710	226,500
01.486.100	Property & Casualty Insurance	17,117	126,868	120,000	145,000	198,000
01.487.197	Non-Uniform Pension	0	107,355	121,500	71,464	71,500
01.487.197	Police Pension MMO	0	515,900	548,500	548,500	600,000
		0	623,255	670,000	619,964	671,500

EXPENDITURES

Account Number	Description	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Proposed
<u>Interfund Transfers</u>						
01.492.008	Transfer to W&S Fund	0	0	14,200	14,200	14,200
01.492.038	Transfer to Internal Serv Fund	0	185,500	0	0	
01.492.021	Transfer to Debt Service Fund	0	61,966	0	0	116,800
	Refunds	55,859	0	0	0	
		<u>55,859</u>	<u>247,466</u>	<u>14,200</u>	<u>14,200</u>	<u>131,000</u>
TOTAL EXPENDITURES		<u>9,205,769</u>	<u>9,514,727</u>	<u>9,799,764</u>	<u>9,629,064</u>	<u>11,356,202</u>
TOTAL REVENUE		<u>9,485,257</u>	<u>9,541,495</u>	<u>9,871,200</u>	<u>9,407,823</u>	<u>11,356,202</u>
NET CHANGE IN FUND BALANCE		<u>279,488</u>	<u>26,768</u>	<u>71,436</u>	<u>(221,241)</u>	<u>0</u>
ENDING FUND BALANCE		<u>\$ 960,551</u>	<u>\$ 523,654</u>	<u>\$ 1,120,036</u>	<u>\$ 1,172,983</u>	<u>\$ 1,172,983</u>

Warrington Township 2013 Proposed Budget Open Space Fund



OPEN SPACE FUND
Revenues

Account Number	Description	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Proposed
<u>Fund Balance</u>						
16.279.000	Beginning Bond Balance					0
16.341.100	Interest					1,500
16.393.100	Proceeds from sale of 2013 Bonds					3,000,000
TOTAL REVENUES						3,001,500
TOTAL AVAILABLE BALANCE						3,001,500

OPEN SPACE FUND
Expenditures

Account Number	Description	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Proposed
<u>BOS Authorized Projects</u>						
16.461.710	Land Acquisition					1,000,000
16.461.720	Land Improvements					500,000
TOTAL EXPENDITURES						1,500,000
BOND BALANCE						1,501,500

Warrington Township 2013 Proposed Budget Water & Sewer Fund



WATER AND SEWER FUND

Account Number	Description	REVENUES				
		2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Proposed
Fund Balance						
	Available Resources - Beginning			\$ 2,305,800	\$ 3,825,546	\$ 2,738,224
Interest Earnings						
08.341.100	Interest Earnings --Banking	20,841	9,350	1,300	3,200	2,000
08.341.104	Interest Earnings -- Installments	27,427	25,000	28,000	23,000	25,000
		48,267	34,350	29,300	26,200	27,000
Grants						
08.354.410	202 Reimbursement	26,349	80,745	64,100	64,100	-
08.351.120	Federal Grant - FEMA				53,333	-
		26,349	80,745	64,100	117,433	-
Sewer Revenues						
08.364.101	Sewer Sales - Residential	2,576,306	2,550,000	2,550,000	2,635,000	2,750,000
08.364.102	Sewer Sales - Unmetered	62,529	62,000	62,000	62,000	62,000
08.364.103	Sewer Sales - Commercial	357,329	360,000	410,000	390,000	400,000
08.364.104	Sewer Sales - Industrial	49,144	55,000	100,000	85,000	85,000
08.364.105	Sewer Sales - Schools	43,871	45,000	40,000	40,000	40,000
08.364.106	Sewer Sales - Faith Based	7,900	7,500	7,000	9,000	9,000
08.364.107	Sewer Sales - Public	207	200	200	200	200
08.364.108	Sewer Sales - Seasonal	431	500	200	200	200
08.364.112	Sewer Sales - Base Rate	150,698	150,000	160,000	-	-
08.364.141	Late Payment Penalties - Sewer	37,288	37,000	35,000	14,500	14,500
08.364.200	Sewer Project Assessment Fees	31,589	-	565,000	-	254,600
08.364.210	Sewer Tap-In Fees	130,560	50,000	222,500	475,000	1,278,592
08.364.320	Sewer Inspection Fees	2,020	2,500	1,800	15,000	26,100
		3,449,872	3,319,700	4,153,700	3,725,900	4,920,192
Water Revenues						
08.378.101	Water Sales - Residential	1,532,357	1,550,000	1,500,000	1,600,000	1,800,000
08.378.103	Water Sales - Commercial	342,764	350,000	355,000	315,000	350,000
08.378.104	Water Sales - Industrial	28,065	31,000	55,000	50,000	50,000
08.378.105	Water Sales - Schools	34,110	35,000	30,000	42,000	42,000
08.378.106	Water Sales - Faith Based	4,073	4,000	4,000	5,000	5,000
08.378.107	Water Sales - Public	114,537	2,500	2,000	4,000	4,000
08.378.108	Water Sales - Seasonal	2,698	3,000	1,500	4,000	4,000
08.378.109	Water Sales - Construction	100	1,000	2,100	13,100	26,100
08.378.112	Water Sales - Base Rate	102,721	100,000	100,000	-	-
08.378.141	Late Payment Penalties - Water	22,466	23,000	20,000	8,500	8,500
08.378.190	Meter Sale & Replacement	62,430	75,000	66,000	54,000	55,910
08.378.200	Water Project Assessment Fees	22,784	52,000	343,500	-	-
08.378.210	Water Tap-In Fees	36,593	25,000	94,000	200,000	426,069
08.378.320	Water Inspection Fees	2,020	2,500	1,700	13,700	26,100
		2,307,717	2,254,000	2,574,800	2,309,300	2,797,679
General Operating Revenue						
08.383.100	Certification Fees	10,750	12,000	12,000	12,000	12,000
08.383.120	Hydrant tax revenue	73,932	76,000	73,500	73,500	75,000
08.383.200	Lien Charge/NSF Fees	2,309	2,500	1,200	450	500
08.383.300	Water & Sewer Specifications	-	200	100	100	100
08.383.400	Plumbing Fees	20,000	20,000	-	-	-
		106,991	110,500	86,800	86,050	87,600

Account Number	Description	REVENUES				
		2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Proposed
<u>Other Revenues</u>						
08.380.100	Miscellaneous Revenue	2,921	62,500	2,000	-	-
08.380.101	Insurance Claim Reimburement			-	32,885	3,000
		<u>2,921</u>	<u>62,500</u>	<u>2,000</u>	<u>32,885</u>	<u>3,000</u>
<u>Interfund Transfers</u>						
08.392.001	Transfer from Township GF - Millcreek Sewer	-	14,144	14,144	14,144	14,144
08.395.100	Refund - Prior Year Expenditures	11,243	12,000	-	-	-
TOTAL REVENUES		\$ 5,953,360	\$ 5,887,939	\$ 6,924,844	\$ 6,311,912	\$ 7,849,615
TOTAL AVAILABLE BALANCE				\$ 9,230,644	\$ 10,137,458	\$ 10,587,839

Account Number	Description	EXPENSES				
		2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Proposed
General Administration						
08.406.112	Salary and Wages	147,053	135,000	124,700	128,232	128,500
08.406.180	Overtime	-	300	300	2,800	2,600
08.406.196	Employee Benefits	246,601	280,250	300,300	285,000	253,000
08.406.197	Employee Pensions	-	50,000	50,000	50,000	50,000
08.406.210	Office Supplies	3,011	3,500	4,000	3,000	4,000
08.406.238	Uniforms	4,691	2,500	4,000	4,000	4,000
08.406.241	General Operating Supplies	2,127	3,000	2,500	1,000	1,500
08.406.242	Safety Supplies	2,680	2,500	15,000	8,500	9,000
08.406.248	Water Conservation Materials	-	400	400	1,000	1,000
08.406.261	Minor Equipment	37	500	500	500	500
08.406.267	Computer Software	12,688	20,000	46,500	46,500	25,000
08.406.310	Professional Services	-	2,000	2,000	2,000	2,000
08.406.311	Accounting	27,800	10,000	15,000	15,000	15,000
08.406.313	General Engineering	187,621	90,000	75,000	90,000	90,000
08.406.314.100	Legal Services	8,896	10,000	10,000	10,000	10,000
08.406.314.400	Neshaminy Creek TMDL - Legal	7,083	25,000	12,500	1,000	5,000
08.406.318	Lien Fees	688	750	500	250	250
08.406.319	Banking Services Charges	18,387	5,500	8,000	10,000	10,000
08.406.325	Postage	12,609	16,000	20,500	12,000	15,000
08.406.341	Advertising	738	1,500	1,000	1,000	1,000
08.406.342	Printing	2,884	4,000	6,000	6,000	6,000
08.406.344	Consumer Confidence Report	6,944	7,000	7,000	5,500	7,000
08.406.374	Scada	850	1,500	1,500	-	-
08.406.376	Maintenance & Repairs - Furniture & Fixtures	-	100	100	152	250
08.406.377	Scada Software Upgrades	10,800	5,000	2,500	15,000	15,000
08.406.383	Office Rental	4,185	4,500	4,500	4,500	4,500
08.406.384	Machinery & Equipment Leases	2,958	3,500	2,500	2,500	2,500
08.406.420	Dues & Subscriptions	1,334	1,500	1,500	1,000	1,500
08.406.450	Contracted Services	7,209	4,500	9,250	13,000	15,000
08.406.452	GIS Maintenance/Muntilogic	4,775	20,000	20,000	20,000	20,000
08.406.453	PA One Call	1,739	2,000	1,500	2,000	2,000
08.406.454	State Fees	-	-	6,250	6,000	6,000
08.406.740	Equipment - Capital	-	30,000	25,000	20,000	25,000
08.406.750	Vehicles - Capital	-	40,000	40,000	-	50,000
		726,388	782,300	820,300	767,434	782,100

Account Number	Description	EXPENSES				
		2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Proposed
<u>Building and Grounds</u>						
08.409.231	Motor Fuels	15,574	14,000	22,500	15,000	20,000
08.409.236	Building Supplies	4,445	4,500	4,500	2,500	2,500
08.409.242	Security Materials	996	1,500	1,000	1,000	1,000
08.409.261	Minor Equipment	2,629	1,000	1,000	1,000	1,000
08.409.310	Professional Services	96	-	-	-	-
08.409.317	Fencing Services	2,232	3,000	2,500	1,000	1,500
08.409.321.001	Telephone -- Administration	3,049	3,500	3,000	800	1,000
08.409.321.002	Telephone -- Tradesville	2,539	2,750	3,500	3,000	3,000
08.409.321.003	Wireless Telephone	4,938	3,500	5,500	6,000	6,000
08.409.321.004	Telephone - Pump Stations			10,000	9,500	10,000
08.409.365	Trash Removal	5,831	5,800	7,500	3,000	4,000
08.409.371	Maintenance & Repair - Land	16,328	17,500	25,000	40,000	40,000
08.409.373	Maintenance & Repair - Building	7,817	6,750	8,000	7,500	7,500
08.409.374	Maintenance & Repair - M & E	2,376	3,500	5,000	1,000	3,500
08.409.375	Maintenance & Repair - Vehicles	15,231	10,000	10,000	10,000	18,000
08.409.383	Office Rental	5,200	5,000	1,200	2,500	-
		89,282	82,300	110,200	103,800	119,000
<u>Hydrants</u>						
08.411.110	Salaries and Wages	-	1,700	1,700	1,950	2,000
08.411.221	Operating Supplies	-	4,500	4,500	1,500	1,500
08.411.253	General Repairs	-	5,000	3,000	5,000	5,000
08.411.372	Fire Hydrant Maintenance	3,409	5,000	4,000	1,000	1,500
		3,409	16,200	13,200	9,450	10,000

Account Number	Description	EXPENSES				
		2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Proposed
<u>Wastewater</u>						
08.429.112	Salaries and Wages	166,725	170,000	180,800	180,800	186,300
08.429.180	Overtime	38,442	24,000	28,000	28,000	28,900
08.429.222	Lab Chemicals	106,775	113,500	106,500	100,000	105,000
08.429.225	Lab Supplies	4,912	4,000	4,500	-	-
08.429.241	General Operating Supplies	2,139	4,000	5,000	5,000	5,000
08.429.253	Materials	2,763	3,000	4,000	2,500	2,500
08.429.316	Lab Expense	16,420	16,000	16,000	15,000	16,000
08.429.360	Utilities	138,053	141,750	150,000	135,000	140,000
08.429.365	Sludge Removal/Treatment	103,960	110,000	125,000	125,000	125,000
08.429.372	Maintenance & Repair - Infrastructure	72,825	90,000	97,500	100,000	100,000
08.429.374	Maintenance & Repair - M & E	49,098	55,000	57,000	85,000	100,000
08.429.420	Dues & Subscriptions	1,000	1,000	1,000	250	500
08.429.450	Miscellaneous Contracted Services	7,550	6,000	5,000	2,000	2,500
08.429.460	Seminars, Conferences & Meetings	1,471	3,500	3,000	2,000	2,000
08.429.530	Warminster Township Authority	1,169,106	1,000,000	1,000,000	1,100,000	1,200,000
08.429.531	Warminster Township Auth - Maintenance	3,985	5,000	5,000	5,000	5,000
08.429.532	Chalfont/New Britain Authority	1,017	2,000	2,000	1,500	1,500
08.429.533	Montgomery Township MSA	4,589	5,000	5,000	3,500	5,000
08.429.534	Horsham Water and Sewer Authority	-	-	2,000	1,000	1,000
08.429.535	Montgomery Township Tap Fee	-	-	24,500	-	27,900
08.429.613	Tradesville Plant - Cap. Eng	0	165,000	100,000	120,000	50,000
08.429.613	Sewer System Improvements - Cap Eng	-	34,000	100,000	50,000	100,000
08.429.720.001	Capital - Palomino Sewer Rehab	-	330,000	830,000	330,000	615,000
08.429.720.002	Capital - County Line Sewer	-	-	130,000	-	130,000
08.429.720.003	Capital - Pump Station Upgrades	-	-	60,000	60,000	60,000
08.429.720.004	Capital - Sewer System Improvements	-	-	-	25,000	30,000
08.429.720.005	Capital - Bristol Rd Sewer	-	-	-	-	230,000
08.429.720.006	Capital - Valley Rd Upgrade	-	-	-	-	40,000
08.429.720.007	Capital - Street/Brinkworth	-	-	-	-	75,000
08.429.740.001	Capital - Tradesville Processing	-	900,000	790,000	1,250,000	300,000
		1,890,830	3,182,750	3,831,800	3,726,550	3,684,100
<u>Meters</u>						
08.447.221	Meters (Residential)	28,618	20,000	21,000	21,000	25,000
08.447.222	Meter (Commerical/Industrial)	42,482	60,000	40,000	20,000	20,000
08.447.223	Radio Read Upgrades	1,785	4,000	4,000	55,000	50,000
08.447.224	BackFlow Preventers	-	1,000	1,000	1,000	1,000
		72,885	85,000	66,000	97,000	96,000

Account Number	Description	EXPENSES				
		2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Proposed
<u>Water Distribution</u>						
08.448.112	Salaries and Wages	84,180	83,000	90,400	90,400	93,100
08.448.180	Overtime	3,282	5,000	14,000	14,000	14,400
08.448.241	General Operating Supplies	5,787	6,000	5,000	3,500	4,000
08.448.253	General Repair Supplies	2,124	2,000	2,000	1,000	1,000
08.448.316	New Water Lab testing	-	-	-	-	-
08.448.372	Repairs & Maint - Infrastructure	22,198	28,000	22,500	28,000	30,000
08.448.374	Equipment Repairs	1,678	2,000	5,000	1,500	2,000
08.448.384	Machinery & Equipment Rentals	-	2,500	2,000	-	-
08.448.420	Dues & Subscriptions	500	500	500	2,100	2,000
08.448.450	Contracted Services - Leak Detection	18,250	20,000	20,000	15,000	15,000
08.448.460	Seminars, Conferences & Meetings	1,492	1,000	1,000	1,000	1,000
08.448.613	Tank Repainting Bid Project-Cap. Eng	-	27,000	10,000	-	-
		139,490	177,000	172,400	156,500	162,500
<u>Water Supply and Treatment</u>						
08.449.112	Salaries and Wages	84,000	85,000	90,400	90,400	93,100
08.449.180	Overtime	2,584	3,000	14,000	14,000	14,400
08.449.221	General Operating Supplies	3,624	4,000	10,000	8,000	8,500
08.449.253	Materials	-	2,000	2,000	1,000	1,000
08.449.316	Water Lab Expense	14,244	20,000	45,000	63,500	65,000
08.449.361	Utilities - Wells	126,995	132,000	154,000	125,000	130,000
08.449.374	Equipment Repairs	11,367	16,500	21,000	16,500	17,000
08.449.420	Dues, Subscriptions & Membership	500	500	500	650	700
08.449.450	Miscellaneous Contracted Services	12,330	13,500	10,000	7,500	10,000
08.449.460	Seminars, Conferences & Meetings	3,060	2,000	1,000	750	1,000
08.449.531	Horsham Township Water & Sewer Authority	-	2,500	1,000	1,000	1,000
08.449.532	North Wales Water Authority	839,959	1,000,000	980,000	800,000	800,000
08.449.532	NWWA Capacity Fee	-	171,750	343,500	-	-
08.449.613	Water System Improvements - Cap. Eng.	-	28,000	20,000	2,000	15,000
08.449.720.001	Capital Water System Improvements	-	-	-	50,000	30,000
08.449.720.002	Capital - Penn Valley Pump	-	-	-	-	135,000
08.449.720.003	Capital - Pickertown Rd	-	-	-	-	30,000
		1,098,663	1,480,750	1,692,400	1,180,300	1,186,700
<u>Debt Principal & Interest</u>						
08.471.100	General Obligation Bond -- Principal 2004	-	675,000	680,000	680,000	700,000
08.472.100	Interest Exp - 2004 Series	-	544,875	524,600	524,600	502,525
08.475.000	Bond Administration Fee	3,528	4,000	4,000	3,600	3,750
		3,528	1,223,875	1,208,600	1,208,200	1,206,275
<u>Insurance Premiums</u>						
08.486.100	Property & Casualty Insurance	20,836	50,000	35,000	45,000	45,000
08.486.200	PennDOT Maintenance Bond	5,000	5,000	5,000	5,000	5,000
		25,836	55,000	40,000	50,000	50,000
<u>Interfund Transfers</u>						
08.492.019	Capital Account	1,214,375	-	-	-	-
08.492.001	General fund assessment	100,000	100,000	100,000	100,000	100,000
		1,314,375	100,000	100,000	100,000	100,000
TOTAL EXPENSES		\$ 5,364,685	\$ 7,185,175	\$ 8,054,900	\$ 7,399,234	\$ 7,396,675
AVAILABLE RESOURCES - ENDING				\$ 1,175,744	\$ 2,738,224	\$ 3,191,164

Warrington Township 2013 Proposed Budget Capital Bonds – Roads Fund



Horseshoe Road Gets a Makeover!



Griffiths Road also gets resurfaced!

CAPITAL BONDS - ROADS FUND

Revenues

Account Number	Description	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Proposed
Fund Balance						
15.279.000	Beginning Bond Balance				\$ -	\$ 325,200
15.341.100	Interest				6,200	3,000
15.393.100	Proceeds from sale of 2012 Bonds				2,945,000	0
TOTAL REVENUES					2,951,200	3,000
TOTAL AVAILABLE BALANCE					0	0

CAPITAL BONDS - ROADS FUND

Expenditures

Account Number	Description	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Proposed
BOS Authorized Projects						
15.430.720	Road Repaving - Phase I				1,750,000	0
15.430.721	Road Repaving - Phase II				876,000	0
15.430.722	Road Repaving - Phase III				0	328,200
TOTAL EXPENDITURES					2,626,000	328,200
BOND BALANCE					\$0	\$0

Warrington Township 2013 Proposed Budget Capital Reserve Fund



Township Building Parking Lot gets a much needed facelift!

CAPITAL RESERVE FUND

Revenues

Account Number	Description	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Proposed
Fund Balance						
	Beginning Bond Balance	\$ 5,153,616	\$ 3,855,155	\$ 3,288,938	\$ 2,808,040	\$ 1,960,324
18.341.000	Interest	42,427	18,218	20,000	5,000	2,500
TOTAL REVENUES		42,427	18,218	20,000	5,000	2,500
TOTAL AVAILABLE BALANCE		5,196,043	3,873,373	3,308,938	2,813,040	1,962,824

CAPITAL RESERVE FUND

Expenditures

Account Number	Description	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Proposed
BOS Authorized Projects						
	West End Fire Station	408,538	571	0	3,254	0
18.409.710	Upper State/Mill Creek Culverts	0	0	35,714	0	0
18.409.730	Township Building	0	284,734	125,000	0	0
18.430.730-00	Police Station Renovations	0	0	0	47,839	0
18.430.740	Underground Storage Tank (PW)	0	6,540	0	0	0
18.430.710	Palomino Basin Retrofit	798,938	201,093	120,000	14,287	120,000
	Mary Barness Swim Club (Roof)	213,097	0	0	0	0
	Mary Barness Swim Club (Filter and	0	21,458	0	0	0
	Maple Ave. Extension	155,647	17,729	0	17,336	0
	Timber Lane Storm Drainage	19,358	83,175	0	0	0
	Salt Storage/Brine Equipment	799	0	0	0	0
	King Park Lighting	287,262	39,748	0	0	0
18.409.373	Roof Replacement - Twp. Bldg	0	0	25,000	0	30,000
	Rehab. Twin Oakes Day Camp	0	0	75,000	65,000	10,000
18.409.710	Municipal Parking Lots	0	0	100,000	100,000	0
18.430.710.00	Pine Cone Rd. - Culvert	0	0	0	65,000	0
	HVAC System Replacement	0	26,804	0	0	0
18.430.710.00	Lamplighter Engineering	0	0	0	50,000	0
18.430.720	Resurfacing of Township Roads	0	218,898	429,324	300,000	307,824
18.430.730	DPW Maintenance Facility	23,466	164,583	1,600,000	190,000	1,410,000
	Public Safety Radios Fire/Police	0	0	0	0	85,000
TOTAL EXPENDITURES		1,907,105	1,065,333	2,510,038	852,716	1,962,824
BOND BALANCE		\$ 3,288,938	\$ 2,808,040	\$ 798,900	\$ 1,960,324	\$ -

2013 - 2017 Capital
Improvement Program

Project Name	Project Description	2013	2014	2015	2016	2017	Total Cost	Source of Funds
<u>Administration</u>								
Twin Oaks Day Camp - Building Replacement	Construct multi-purpose room for use by camp and community groups		\$ 75,000				\$ 75,000	Open Space
Township Building Roof Replacement	Replace and properly ventilate roof	30,000					30,000	Capital Reserve
Township Building - Carpet Replacement	Replace carpet throughout Administration side of building			25,000			25,000	Capital Reserve
Twin Oaks Day Camp	Video Cameras for Security	10,000					10,000	Capital Reserve
Meeting Room Audio/Visual Enhancements	To allow for Internet Streaming		20,000				20,000	PEG Grant
Video Taping Software	Video Taping Software to digitalize Board Agendas and for other Advisory Boards		20,000				20,000	PEG Grant
Swim Club-re-plastering of main pool -Mary Barness	re-plaster main pool, & paint. Caulk perimeter of pool		50,000				50,000	Capital Reserve

Swim Club- Replace water gutter around perimeter of main pool	25,000	25,000	Capital Reserve
Security Cameras	11,000		General Fund
cells/lobbies/processing/evidence rooms			
Construct Salt Shed and main building to be used for storage only	1,410,000		Capital Reserve
New Public Works Complex		1,900,000	Capital Reserve
Fit out building for full-usage by Public Works			
New Public Works Complex			
Philadelphia Ave. Tot Lot	25,000		Open Space
Relocate tot-lot			
Repair/Replace tennis courts at the swim club and Palomino	50,000		Open Space
Tennis Court Repair/replacement Park			
Install proper equipment to allow for proper acoustics and lighting to provide for concerts & events	25,000		Open Space
Lower Nike Park - Pavilions			
<u>Circulation</u>			
Road Reconstruction	300,000		2012 Roads Bond Fund
Resurface approximately 1 mile of Township roads			
Road Reconstruction		1,000,000	Capital Reserve
Resurface approximately 4 miles of Township roads		1,000,000	Capital Reserve

ADA Curb Ramps	Install ADA Curb Ramps throughout Township	50,000	50,000	50,000	200,000	Capital Reserve
Bradford Dam Bridge	Construct pedestrian Bridge	35,000			35,000	Open Space
Trail System	Expansion of Trail System	25,000	25,000	25,000	75,000	Open Space
Intersection Improvements	Improve traffic flow at the following intersections: Pickertown & Bristol, Pickertown & Upper State, and Bristol & Turk	225,000			225,000	Developer Escrow
<u>Public Safety</u>						
Police Radios	Replace all vehicle & portable radios police/CIES	85,000	85,000	85,000	425,000	Capital Reserve
In-Car video cameras	Install Video cameras in patrol vehicles	47,000	47,000		94,000	Internal Service
Bradford Dam - Chemical Treatment	Treatment to eradicate Water Chestnuts	15,000			15,000	Capital Reserve
Palomino Basin	Retrofit the outlet structure	120,000			120,000	General Fund
<u>Storm Drainage</u>						

MS4 System Map	Required by DEP as part of MS4 permit	30,000	30,000	30,000	30,000	120,000	Capital Reserve
----------------	---------------------------------------	--------	--------	--------	--------	---------	-----------------

Total - Non Sewer/Water Capital

2,353,000	3,337,000	1,215,000	1,190,000	1,190,000	9,285,000
-----------	-----------	-----------	-----------	-----------	-----------

<u>Water/Sewer</u>							
County Line Sewer	Sewer Extension as a result of the 202 project	130,000				130,000	Water/Sewer
Pump Station Upgrades	Pump Station Upgrades	60,000	60,000	60,000	60,000	300,000	Water/Sewer
Sewer System Improvements	Sewer System Improvements	30,000	30,000	30,000	30,000	150,000	Water/Sewer
Bristol Rd. Sewer	Sewer Extension as a result of the 202 project	230,000				230,000	Water/Sewer
Valley Rd. Pump Sta. Upgrade	Electrical & Meters	40,000				40,000	Water/Sewer
Valley Rd. Interceptor	Rehab	75,000				75,000	Water/Sewer
Water System Improvements		30,000	30,000	30,000	30,000	150,000	Water/Sewer
Penn Valley Pump	Install Water Main & Sewer Line	135,000				135,000	Water/Sewer

Pickertown Rd.	Sewer Extension as a result of the 202 project	30,000	30,000	Water/ Sewer
Palomino Dr. Sanitary Sewer Rehab.	Replace approximately 20200 ft. of main line/ reconstruct manholes/laterals.	2,355,000	1,265,000	Water/ Sewer
Water Capacity Purchase	Purchase 50,000 GPD water capacity from North Wales Water Authority	344,000	344,000	Water/ Sewer
Water Tank repainting	Repaint Costner, Orchard Hill and Fairways water storage tanks	745,000	745,000	Water/ Sewer
Palomino Dr. Sanitary Sewer Rehab. Shetland/Black Horse	Replace approximately 3000 ft. of main line/ reconstruct manholes/laterals. Replace Palomino Creek Interceptor	615,000	615,000	Water/ Sewer
County Line/ Woodlawn LPSS	Penn Dot WD-2 Project	95,000	95,000	Water/ Sewer
County Line Rd. WD-2	Water Main Lowering	200,000	200,000	Water/ Sewer
Honora/Anna Water/Sewer	Install Public Water	650,000	650,000	Water/ Sewer

					Water/ Sewer
Tradesville EQ, SBR & Headworks					
Complete EQ Rehab Existing SBR's Headworks Bldg. Grit Removal	300,000	1,300,000			1,600,000
Total Water/Sewer Capital Projects	1,675,000	5,514,000	1,385,000	415,000	9,109,000
Total - All Projects	4,028,000	8,851,000	2,600,000	1,605,000	18,394,000

Warrington Township 2013 Proposed Budget Debt Service Fund



DEBT SERVICE FUND

Revenues

Account Number	Description	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Proposed
Fund Balance						
	Fund Balance Forward	\$ 209,311	\$ 66,800	\$ 433	\$ (91,508)	\$ 12,471
Real Property Taxes						
21.301.100	Real Estate Tax - Debt Service	932,851	932,834	1,084,000	1,084,000	1,404,000
Investment Income						
21-241-200	Gain /Loss on Investments	1,558	471	2,000	0	1,500
Interfund Transfers						
21-392-001	Transfer From General Fund	62,217	61,966	0	0	-
	Transfer From Park & Rec	0	50,000	0	0	0
	Transfer From Road Machinery	0	16,290	0	0	0
21-392-003	Transfer From Fire Capital Fund	116,800	116,800	116,800	116,800	116,800
	Transfer From Liquid Fuels Fund				34,240	252,509
		179,017	245,056	116,800	151,040	369,309
TOTAL REVENUES		1,113,426	1,178,361	1,202,800	1,235,040	1,774,809
TOTAL AVAILABLE BALANCE		1,322,737	1,245,161	1,203,233	1,143,532	1,787,280

DEBT SERVICE FUND

Expenditures

Account Number	Description	2010 Actual	2011 Actual	2012 Proposed	2012 Projected	2013 Proposed
Existing Debt Service Breakdown						
21.471.176	2013 Bond Issue -Open Space -principal					150,000
21.472.176	2013 Bond Issue -Open Space -interest					50,000
21.471.170	2012A Bond Issue - principal(2007 refinancing)				265,000	480,000
21.472.170	2012A Bond Issue - interest(2007 refinancing)				103,792	217,144
21.471.175	2012B Bond Issue - principal				-	180,000
21.472.175	2012B Bond Issue - interest				34,240	72,509
21.471.110.	1998 Loan Series (\$1,305,000) -- Principal	64,863	160,000	0	-	-
21.471.120	1998 Loan Series (\$1,200,000) -- Principal	110,000	68,386	72,792	72,792	76,878
21.471.140	2007 Bond Series (\$8,660,000) -- Principal	425,000	440,000	440,000	-	-
21.471.150	2008 Bond Series (\$7,500,000) -- Principal	15,000	10,000	155,000	155,000	165,000
21.472.110	1998 Loan Series (\$1,305,000) -- Interest	10,959	4,097	0	-	-
21.472.120	1998 Loan Series (\$1,200,000) -- Interest	34,293	30,769	26,372	26,372	22,286
21.472.140	2007 Bond Series (\$8,660,000) -- Interest	298,914	283,614	283,614	133,887	-
21.472.150	2008 Bond Series (\$7,500,000) -- Interest	306,500	306,013	305,688	305,688	300,650
21.472.160	2010 Truck loan - principal	10,470	14,404	14,857	14,857	15,358
21.472.160	2010 Truck loan - interest	1,747	1,886	1,433	1,433	932
21.492.001	Transfer to General Fund (Tax Collection)	16,000	16,000	16,000	16,000	25,000
21.475.310	Trustee Fees	1,950	1,500	2,000	2,000	2,000
	2012 Bond Refinancing of 2007 loan Series			(200,000)	-	-
TOTAL EXPENDITURES		1,295,696	1,336,669	1,117,756	1,131,061	1,757,757
NET FUND BALANCE		\$ 27,041	\$ (91,508)	\$ 85,477	\$ 12,471	\$ 29,523

Warrington Township 2013 Proposed Budget Highway Aid Fund



New Paving on Pickertown Rd.

HIGHWAY AID FUND

Revenues

<u>Account Number</u>	<u>Description</u>	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Proposed
<u>Fund Balance</u>						
	Fund Balance Forward	\$ 227,584	\$ 109,680	\$ 98,111	\$ 86,080	\$ 226,132
<u>Interest Earnings</u>						
35.341.100	Interest Earnings	581	400	225	250	25
<u>State Shared Revenue</u>						
35.355.200	State Liquid Fuels Tax	389,455	385,000	398,751	479,043	457,000
TOTAL REVENUES		390,036	385,400	398,976	479,293	457,025
TOTAL AVAILABLE BALANCE		617,620	495,080	497,087	565,373	683,157

HIGHWAY AID FUND

Expenditures

<u>Account Number</u>	<u>Description</u>	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Proposed
<u>Snow and Ice Removal</u>						
35.430.112	Salaries and Wages	55,919	0	0	0	0
35.430.180	Overtime	0	10,000	0	0	0
35.430.246	Bulk Salt	0	26,000	80,000	40,000	80,000
	Cinders/Anti-Skid	0	7,500	0	0	0
	Bag Products	0	12,000	0	0	0
	Supplies	64,727	0	0	0	0
	Small Tools and Minor Equipment	0	1,000	0	0	0
	Plow Equipment Maintenance and Repairs	0	2,500	0	0	0
35.430.450	Contracted Services	185,321	100,000	170,000	50,000	150,000
		305,967	159,000	250,000	90,000	230,000
<u>Highway Maintenance and Repairs</u>						
35.430.720	Capital Purchases - Infrastructure - Road Resurfacing	213,542	250,000	225,000	215,000	85,000
35.492.021	Transfer to Debt Service Fund	0	0	0	34,241	252,509
		213,542	250,000	225,000	249,241	337,509
TOTAL EXPENDITURES		519,509	409,000	475,000	339,241	567,509
NET FUND BALANCE		\$ 98,111	\$ 86,080	\$ 22,087	\$ 226,132	\$ 115,648

Warrington Township 2013 Proposed Budget Internal Service Fund



INTERNAL SERVICES FUND

Revenues

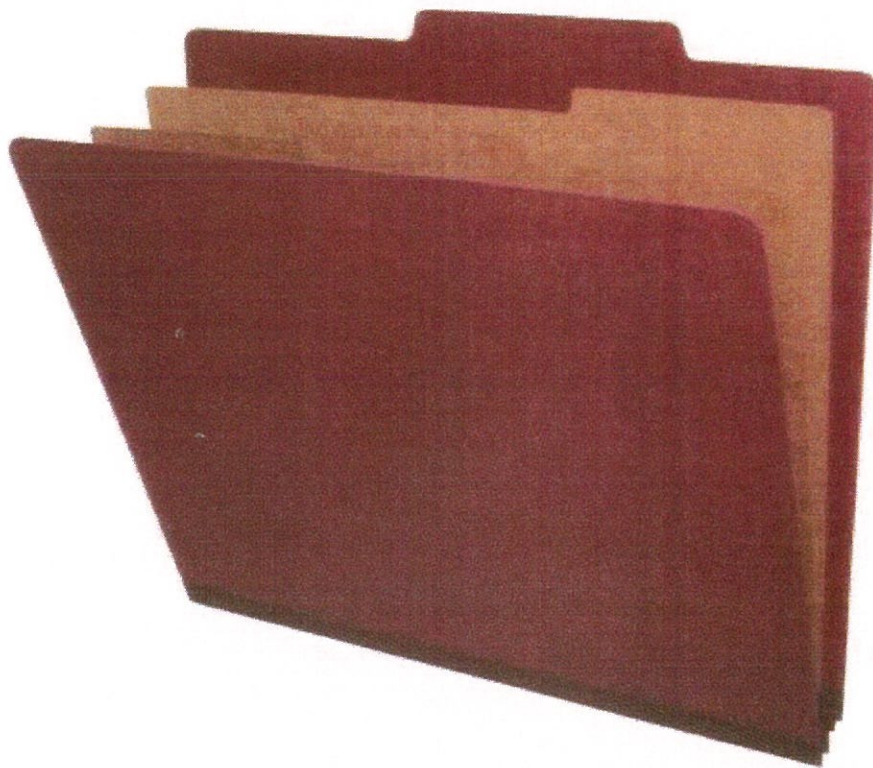
Account Number	Description	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Proposed
<u>Fund Balance</u>						
38.100.000	Fund Balance Forward	288,300	66,636	522,068	131,263	199,279
38.341.800	Interest Earnings	15	0	400	10	20
<u>Departmental Assessments</u>						
38.392.001	Departmental Assessments	160,730	185,500	145,000	290,000	397,500
38.392.100	Proceeds from Loan		77,808		75,000	0
38.391.100	Proceeds From Sale	7,152	0	0	30,000	30,000
		167,882	263,308	145,000	395,000	427,500
TOTAL REVENUES		167,897	263,308	145,400	395,010	427,520
TOTAL AVAILABLE BALANCE		456,197	329,944	667,468	526,273	626,799

INTERNAL SERVICES FUND

Expenditures

Account Number	Description	2010 Actual	2011 Actual	2012 Budget	2012 Projected	2013 Proposed
<u>Current Capital Leases</u>						
38.474.100	2008 Document Management (5 Years)	0	51,759	38,224	68,000	15,927
38.474.200	2011 Police Car Leases (3) (3 Years begin 8/11)		12,620	27,132	27,132	27,133
38.474.400	2012 Police Car Leases (3 cars)	0	11,305	30,000	27,563	27,563
38.474.500	2012 Hardware/Software/Computer Upgrade (5 yrs)	0	6,617	40,000	100,000	41,224
38.474.600	2012 Highway Vehicle Purchases		77,808	167,000	49,299	0
38.474.650	2012 Highway Vehicle Lease (7 years)			35,000	0	0
38.474.800	2012 Planning/Zoning/Codes/Fire Vehicle Purchase			55,000	55,000	0
		0	160,109	392,356	326,994	111,847
<u>2013 Capital Leases/Purchases</u>						
38.474.650	Public Works - Vehicles (3)					130,000
38.474.650	Public Works - Street Sweeper (7 year lease)					35,000
38.474.250	Police - Patrol Vehicles - two - purchase					63,000
38.474.300	Police - In-Car Cameras (6 cars) - purchase					47,000
38.474.850	Codes - Inspector vehicle - purchase					22,000
		0	0	0	0	297,000
<u>Annual Software Maintenance & License Renewals</u>						
38.400.450	Document Management	0	17,993	0	0	0
	Financial Software	0	20,579	0	0	0
		0	38,572	0	0	0
TOTAL EXPENDITURES		0	198,681	392,356	326,994	408,847
NET FUND BALANCE		456,197	131,263	275,112	199,279	217,952

**Warrington Township
2013 Proposed Budget
Supplemental
Information**



Warrington Township ZONING MAP

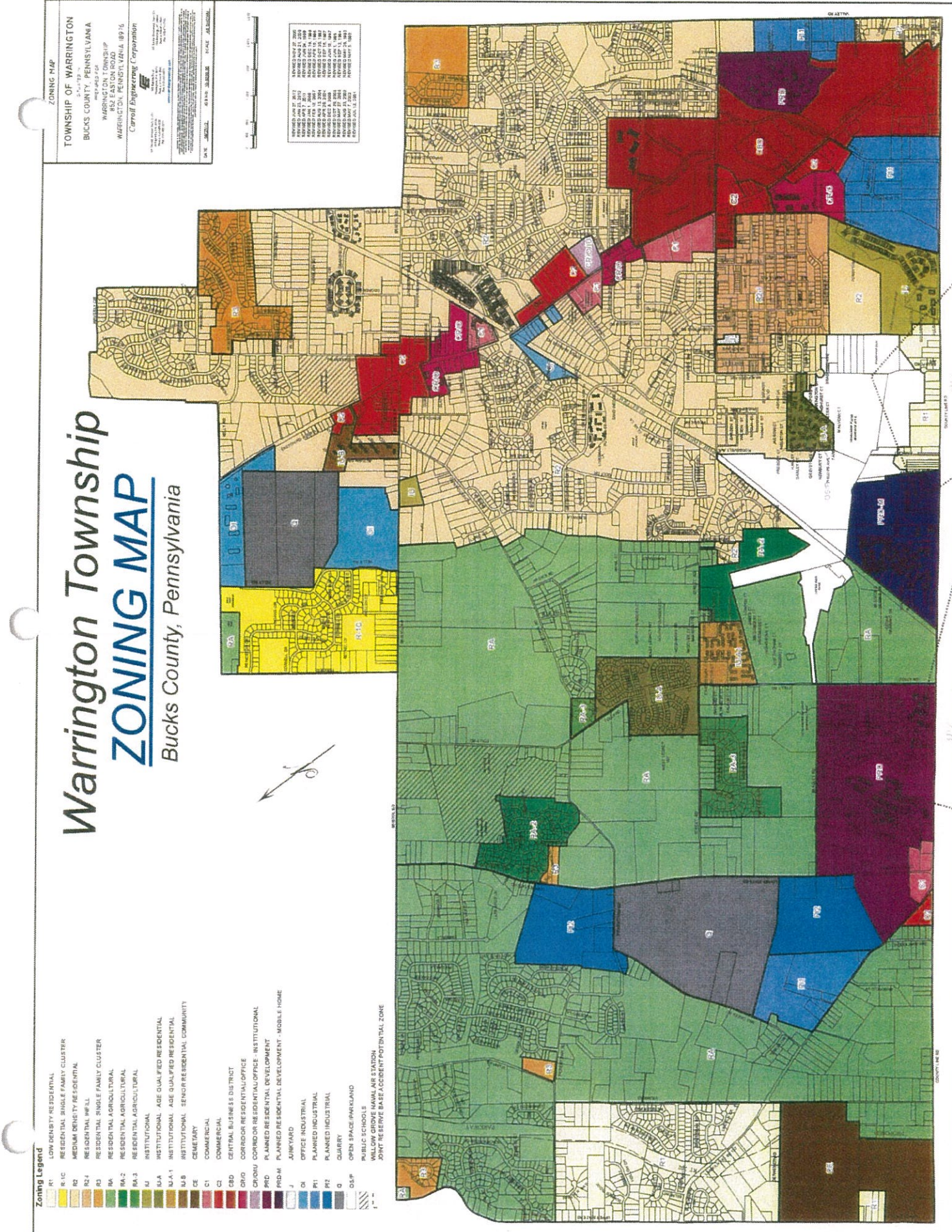
Bucks County, Pennsylvania

Zoning Legend

- RT LOW DENSITY RESIDENTIAL
- R-1C RESIDENTIAL SINGLE FAMILY CLUSTER
- R2 MEDIUM DENSITY RESIDENTIAL
- R2-1 RESIDENTIAL NEIGHBORHOOD
- R3 RESIDENTIAL SINGLE FAMILY CLUSTER
- RA RESIDENTIAL AGRICULTURAL
- RA-2 RESIDENTIAL AGRICULTURAL
- RA-3 RESIDENTIAL AGRICULTURAL
- I INSTITUTIONAL
- I-1 INSTITUTIONAL AGE QUALIFIED RESIDENTIAL
- I-2 INSTITUTIONAL AGE QUALIFIED RESIDENTIAL
- I-3 INSTITUTIONAL SENIOR RESIDENTIAL COMMUNITY
- CE CEMETARY
- C1 COMMERCIAL
- C2 COMMERCIAL
- CBD CENTRAL BUSINESS DISTRICT
- COB CORRIDOR RESIDENTIAL/OFFICE
- COO CORRIDOR RESIDENTIAL/OFFICE - INSTITUTIONAL
- PHD PLANNED RESIDENTIAL DEVELOPMENT
- PHD-M PLANNED RESIDENTIAL DEVELOPMENT - MOBILE HOME
- J JUNIYARD
- OI OFFICE INDUSTRIAL
- PI PLANNED INDUSTRIAL
- PI-1 PLANNED INDUSTRIAL
- Q QUARRY
- DSP OPEN SPACE/PARKLAND
- L PUBLIC SCHOOLS
- W WILLOW GROVE NAWAL AIR STATION
- W-B JOINT RESERVE BASE ACCIDENT/POTENTIAL ZONE

REVISED APRIL 27, 2017	REVISED APRIL 27, 2006
REVISED APRIL 27, 2017	REVISED APRIL 27, 2006
REVISED APRIL 27, 2017	REVISED APRIL 27, 2006
REVISED APRIL 27, 2017	REVISED APRIL 27, 2006
REVISED APRIL 27, 2017	REVISED APRIL 27, 2006
REVISED APRIL 27, 2017	REVISED APRIL 27, 2006
REVISED APRIL 27, 2017	REVISED APRIL 27, 2006
REVISED APRIL 27, 2017	REVISED APRIL 27, 2006
REVISED APRIL 27, 2017	REVISED APRIL 27, 2006
REVISED APRIL 27, 2017	REVISED APRIL 27, 2006

ZONING MAP
TOWNSHIP OF WARRINGTON
 BUCKS COUNTY, PENNSYLVANIA
 WARRINGTON TOWNSHIP
 452 EASTON ROAD
 WARRINGTON, PENNSYLVANIA 18976
Carroll Engineering Corporation
 1000 W. MARKET STREET, SUITE 200
 WARRINGTON, PA 18976
 TEL: 610-893-1111
 FAX: 610-893-1112
 WWW.CARROLL-ENGINEERING.COM
 DATE: 08/2018
 SHEET: 08/2018
 SCALE: AS SHOWN



ZONING MAP
TOWNSHIP OF WARRINGTON
 BUCKS COUNTY, PENNSYLVANIA
 WARRINGTON TOWNSHIP
 452 EASTON ROAD
 WARRINGTON, PENNSYLVANIA 18976
Carroll Engineering Corporation
 1000 W. MARKET STREET, SUITE 200
 WARRINGTON, PA 18976
 TEL: 610-893-1111
 FAX: 610-893-1112
 WWW.CARROLL-ENGINEERING.COM
 DATE: 08/2018
 SHEET: 08/2018
 SCALE: AS SHOWN

Account Number	Account Description	Account Type
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
01-331-105	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
01-354-600	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
01-357-700	Grant - Bucks County Open Spac	Revenue
01-357-800	Grant - PECO	Revenue
01-361-100	Escrow Administration	Revenue
01-361-200	Special Police Services	Revenue
01-361-310	Land Development Fees	Revenue
01-361-320	Conditional Use Fee	Revenue
01-361-340	Zoning Hearing Board Fees	Revenue
01-361-510	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
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
01-367-950	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 - Photo Identificati	Revenue
01-367-954	Swim Club - Concession Stand	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	EAC Donations	Revenue
01-389-100	Miscellaneous Revenues	Revenue
01-389-200	Advertisement Revenues	Revenue
01-391-100	Township Land Sale	Revenue
01-391-110	Surplus Equipment Sales	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
01-395-100	Prior Year Refunds	Revenue
01-400-105	Salary & Wages - Elected Offcl	Expenditure
01-400-196	Group Benefits	Expenditure
01-400-210	Office Supplies	Expenditure
01-400-310	Professional Services	Expenditure
01-400-321	Telephone	Expenditure
01-400-325	Postage	Expenditure
01-400-331	Travel Reimbursement	Expenditure
01-400-341	Advertising	Expenditure
01-400-342	Printing	Expenditure
01-400-420	Dues & Subscriptions	Expenditure
01-400-430	R/E Taxes Paid	Expenditure
01-400-460	Seminars, Conferences & Meetin	Expenditure
01-400-491	General Expenses	Expenditure
01-400-740	Cap Purchases - Mach & Equip	Expenditure
01-400-750	Cap Purchases - Vehicle	Expenditure
01-401-110	Salary & Wages	Expenditure
01-401-115	Salary & Wages - Temporary	Expenditure
01-401-196	Group Benefits	Expenditure
01-401-210	Office Supplies	Expenditure
01-401-231	Motor Fuel	Expenditure
01-401-261	Minor Equipment	Expenditure
01-401-310	Professional Services	Expenditure
01-401-319	Other Services & Fees	Expenditure
01-401-321	Telephone	Expenditure
01-401-325	Postage	Expenditure
01-401-341	Advertising	Expenditure
01-401-342	Printing	Expenditure
01-401-374	Maint & Repair - Mach & Equip	Expenditure
01-401-375	Maint & Repair - Automobile	Expenditure
01-401-420	Dues & Subscriptions	Expenditure

01-401-451	Contracted Maintenance Service	Expenditure
01-401-460	Seminars, Conferences & Meetin	Expenditure
01-402-110	Salary & Wages	Expenditure
01-402-112	Salary & Wages - Staff	Expenditure
01-402-196	Group Benefits	Expenditure
01-402-210	Office Supplies	Expenditure
01-402-261	Minor Equipment	Expenditure
01-402-310	Professional Services	Expenditure
01-402-311	Audit & Accounting Services	Expenditure
01-402-321	Telephone	Expenditure
01-402-325	Postage	Expenditure
01-402-331	Travel - Mileage & Fuel	Expenditure
01-402-341	Advertising	Expenditure
01-402-342	Printing	Expenditure
01-402-420	Dues & Subscriptions	Expenditure
01-402-460	Seminars, Conferences & Meetin	Expenditure
01-403-110-100	Salary & Wages - G/F	Expenditure
01-403-110-200	Salary & Wages - P&R	Expenditure
01-403-110-300	Salary & Wages - Refuse	Expenditure
01-403-110-400	Salary & Wages - Rd Machines	Expenditure
01-403-112	Salary & Wages - Staff	Expenditure
01-403-196	Group Benefits	Expenditure
01-403-210	Office Supplies	Expenditure
01-403-325	Postage	Expenditure
01-403-342	Printing	Expenditure
01-403-460	Seminars, Conferences & Meetin	Expenditure
01-406-110	Salary & Wages - Supervisor	Expenditure
01-406-112	Salary & Wages -- Staff	Expenditure
01-406-115	Salary & Wages -- Temporary	Expenditure
01-406-196	Group Benefits	Expenditure
01-406-210	Office Supplies	Expenditure
01-406-261	Minor Mach- & Equip-	Expenditure
01-406-310	Professional Services	Expenditure
01-406-313	Township Engineer	Expenditure
01-406-314-100	Professional Services-Legal	Expenditure
01-406-314-200	Township Solicitor	Expenditure
01-406-314-300	Labor Counsel Services	Expenditure
01-406-314-400	Special Legal Services	Expenditure
01-406-314-500	Litigation & Arbitration	Expenditure
01-406-319	Other Services & Fees	Expenditure
01-406-321	Telephone	Expenditure
01-406-325	Postage	Expenditure
01-406-341	Advertising	Expenditure
01-406-342	Printing	Expenditure
01-406-384	Mach-&Equip-Rental	Expenditure
01-406-420	Dues & Subscriptions	Expenditure
01-406-450	Contracted Service	Expenditure
01-406-457	Doc-Mgmt-License & Support	Expenditure
01-406-460	Seminars, Conferences & Meetin	Expenditure
01-406-491	General Operating Expenses	Expenditure
01-409-210	Office Supplies	Expenditure
01-409-226	Repair & Maint Supplies	Expenditure
01-409-241	General Operating Supplies	Expenditure
01-409-251	Vehicle Maintenance Supplies	Expenditure
01-409-261	Minor Equipment	Expenditure
01-409-321	Telephone	Expenditure
01-409-360	Utilities	Expenditure
01-409-373	Building Maint & Repairs	Expenditure
01-409-384	Mach- & Equip-Rental	Expenditure
01-409-450	Contracted Services	Expenditure
01-409-451	Contracted Maintenance Service	Expenditure
01-410-110	Salary & Wages - Non-Bargain	Expenditure
01-410-112	Salary & Wages - Staff	Expenditure
01-410-113	Salary & Wages - Bargaining	Expenditure

01-410-117	Salary & Wages - Auxillary Pol	Expenditure
01-410-118	Salary & Wages - Crossing Guar	Expenditure
01-410-172	Holiday Pay	Expenditure
01-410-179	Longevity	Expenditure
01-410-180	Overtime	Expenditure
01-410-185	Vacation Buy Back	Expenditure
01-410-187	Health Premium Buy -Back	Expenditure
01-410-196	Group Benefits	Expenditure
01-410-210	Office Supplies	Expenditure
01-410-231	Motor Fuel	Expenditure
01-410-238	Uniforms	Expenditure
01-410-241	General Operating Supplies	Expenditure
01-410-251	Vehicle Maintenance Supplies	Expenditure
01-410-261	Minor Equipment	Expenditure
01-410-310	Professional Services	Expenditure
01-410-321	Telephone	Expenditure
01-410-325	Postage	Expenditure
01-410-341	Advertising	Expenditure
01-410-342	Printing	Expenditure
01-410-374	Repairs & Maintenance	Expenditure
01-410-375	Vehicle Maintenance	Expenditure
01-410-384	Equipment Leases	Expenditure
01-410-420	Dues & Subscriptions	Expenditure
01-410-440	Uniform Cleaning Service	Expenditure
01-410-450	Contracted Services	Expenditure
01-410-460	Seminars, Conferences & Meetin	Expenditure
01-410-740	Capital Purch - Mach. & Equip	Expenditure
01-410-900	Capital Assessment	Expenditure
01-411-110	Salary & Wages - Professional	Expenditure
01-411-112	Salary & Wages - Staff	Expenditure
01-411-180	Overtime	Expenditure
01-411-196	Group Benefits	Expenditure
01-411-210	Office Supplies	Expenditure
01-411-231	Motor Fuels	Expenditure
01-411-238	Uniforms	Expenditure
01-411-241	General Operating Supplies	Expenditure
01-411-242	Fire Prevention Supplies	Expenditure
01-411-251	Vehicle Maintenance Supplies	Expenditure
01-411-261	Minor Equipment	Expenditure
01-411-310	Professional Services	Expenditure
01-411-314	Legal Services	Expenditure
01-411-321	Telephone	Expenditure
01-411-325	Postage	Expenditure
01-411-341	Advertising	Expenditure
01-411-342	Printing	Expenditure
01-411-375	Vehicle Maintenance	Expenditure
01-411-420	Dues & Subscriptions	Expenditure
01-411-450	Contracted Services	Expenditure
01-411-460	Seminars, Conferences & Meetin	Expenditure
01-411-470	Public Education	Expenditure
01-411-480	Safety Committee	Expenditure
01-411-491	General Expenses	Expenditure
01-411-530	Payments To Fire Company	Expenditure
01-411-531	Firemen'S Relief Assoc	Expenditure
01-411-740	Capital Purchases - Mach & Equ	Expenditure
01-411-900	Capital Assessment	Expenditure
01-414-110	Salary & Wages - Supervisor	Expenditure
01-414-112	Salary & Wages - Staff	Expenditure
01-414-180	Overtime	Expenditure
01-414-196	Group Benefits	Expenditure
01-414-210	Office Supplies	Expenditure
01-414-231	Motor Fuels	Expenditure
01-414-241	General Operating Supplies	Expenditure
01-414-251	Vehicle Maintenance Supplies	Expenditure

01-414-261	Minor Equipment	Expenditure
01-414-310	Professional Services	Expenditure
01-414-314	Legal Services	Expenditure
01-414-321	Telephone	Expenditure
01-414-325	Postage	Expenditure
01-414-331	Travel Reimbursement	Expenditure
01-414-341	Advertising	Expenditure
01-414-342	Printing	Expenditure
01-414-375	Vehicle Maintenance	Expenditure
01-414-420	Dues & Subscriptions	Expenditure
01-414-450	Contracted Services	Expenditure
01-414-460	Seminars, Conferences & Meetin	Expenditure
01-414-900	Capital Assessment	Expenditure
01-427-112	Salary & Wages -	Expenditure
01-427-241	General Operating Supplies (Re	Expenditure
01-427-310	Professional Services	Expenditure
01-427-345	Educational Programs	Expenditure
01-427-450	Contracted Services	Expenditure
01-428-112	Salary & Wages - Staff	Expenditure
01-428-196	EAC Group Benefits	Expenditure
01-428-491	EAC - Activities	Expenditure
01-430-110	Salary & Wages - Supervisory	Expenditure
01-430-112	Salary & Wages - Staff	Expenditure
01-430-115	Salary & Wages - Temporary	Expenditure
01-430-180	Overtime	Expenditure
01-430-196	Group Benefits	Expenditure
01-430-210	Office Supplies	Expenditure
01-430-231	Motor Fuels	Expenditure
01-430-238	Uniforms	Expenditure
01-430-241	General Operating Supplies	Expenditure
01-430-245	Highway Supplies	Expenditure
01-430-246	Bulk Salt	Expenditure
01-430-251	Vehicle Maintenance Supplies	Expenditure
01-430-254	Heavy Equip Maintenance	Expenditure
01-430-261	Minor Equipment (Up to 4,000)	Expenditure
01-430-267	Minor Computer Hardware And So	Expenditure
01-430-310	Professional Services	Expenditure
01-430-315	Drug Testing	Expenditure
01-430-319	Other Services and Fees	Expenditure
01-430-321	Telephone	Expenditure
01-430-341	Advertising	Expenditure
01-430-360	Utilities	Expenditure
01-430-371	Repairs & Maintenance-Land (Tr	Expenditure
01-430-372-100	Storm Sewer Pipe Maintenance	Expenditure
01-430-372-200	Storm Sewer Inletsinlets	Expenditure
01-430-372-300	Road Maintenance	Expenditure
01-430-372-400	Street Light Maintenance	Expenditure
01-430-372-500	Traffic Signal Maint-	Expenditure
01-430-374	Maintenance And Repairs - M&E	Expenditure
01-430-375	Vehicle Maintenance & Repair	Expenditure
01-430-384	Equipment Rentals	Expenditure
01-430-420	Dues & Subscriptions	Expenditure
01-430-450	Contracted Services	Expenditure
01-430-454	State Fees	Expenditure
01-430-460	Seminars, Conferences & Meetin	Expenditure
01-430-491	General Expenses	Expenditure
01-430-710	Neshaminy Gardens Storm Water	Expenditure
01-430-740	Cap Purchase M&E (Over 10,000)	Expenditure
01-430-750	Minor Equipment (btw 4 & 7,000	Expenditure
01-430-900	Capital Assessment	Expenditure
01-451-110	Salary & Wages - Supervisory	Expenditure
01-451-112	Salary & Wages - Staff	Expenditure
01-451-115	Salary & Wages - Temporary	Expenditure
01-451-194	Unemployment Compensation	Expenditure

01-451-195	Workers Compensation	Expenditure
01-451-196	Group Benefits	Expenditure
01-451-210	Office Supplies	Expenditure
01-451-310	Professional Services	Expenditure
01-451-321	Telephone	Expenditure
01-451-325	Postage	Expenditure
01-451-341	Advertising	Expenditure
01-451-342	Printing	Expenditure
01-451-384	Equipment Leases	Expenditure
01-451-420	Dues & Subscriptions	Expenditure
01-451-450	Contracted Services	Expenditure
01-451-460	Seminars, Conferences & Meetin	Expenditure
01-451-760	Furniture & Fixtures	Expenditure
01-452-110	Salary & Wages -	Expenditure
01-452-196	Group Benefits	Expenditure
01-452-210	Office Supplies	Expenditure
01-452-241	General Operating Supplies	Expenditure
01-452-261	Minor Equipment	Expenditure
01-452-321	Telephone	Expenditure
01-452-325	Postage	Expenditure
01-452-341	Advertising	Expenditure
01-452-342	Printing	Expenditure
01-452-420	Dues & Subscriptions	Expenditure
01-452-450	Contracted Services	Expenditure
01-452-460	Seminars, Conferences & Meetin	Expenditure
01-452-491	General Expense	Expenditure
01-452-901	Recreation - Discount Ticket	Expenditure
01-452-902	Recreation - Earth Day	Expenditure
01-452-903	Recreation - Easter Egg Hunt	Expenditure
01-452-904	Recreation Equestrian	Expenditure
01-452-905	Recreation - Harvest Fest	Expenditure
01-452-906	Recreation - Memorial Day	Expenditure
01-452-907	Recreation - Program Activitie	Expenditure
01-452-908	Recreation - Misc- Recreation	Expenditure
01-452-909	Recreation - Santa Breakfast/L	Expenditure
01-452-912	Recreation - Summer Concert Se	Expenditure
01-452-913	Recreation - Volunteer Appreci	Expenditure
01-452-914	Recreation - Warrington Day	Expenditure
01-452-915	Discount Movie Tickets	Expenditure
01-454-110	Salary & Wages - Supervisory	Expenditure
01-454-112	Salary & Wages - Staff	Expenditure
01-454-115	Salary & Wages - Temporary	Expenditure
01-454-180	Overtime	Expenditure
01-454-194	Unemployment Comp	Expenditure
01-454-195	Worker's Comp.	Expenditure
01-454-196	Group Benefits	Expenditure
01-454-231	Motor Fuels	Expenditure
01-454-238	Uniforms	Expenditure
01-454-241	General Operating Supplies	Expenditure
01-454-251	Automobile Maint Supplies	Expenditure
01-454-253	Repair & Maint- Supplies - Bui	Expenditure
01-454-254	Rep-& Maint-Supplies - Mach &	Expenditure
01-454-261	Minor Equipment	Expenditure
01-454-284	Machinery & Equip- Rental	Expenditure
01-454-310	Professional Services	Expenditure
01-454-321	Telephone	Expenditure
01-454-360	Utilities	Expenditure
01-454-371	Land Maintenance & Repair	Expenditure
01-454-374	Maint & Repair - Mach & Equip	Expenditure
01-454-375	Vehicle Maintenance	Expenditure
01-454-376	Vehicle Maintenance	Expenditure
01-454-384	Equipment Rental & Lease	Expenditure
01-454-420	Dues & Subscriptions	Expenditure
01-454-450	Contracted Services	Expenditure

01-454-710	Capital Purchases - Trail Proj	Expenditure
01-454-740	Capital Purchases - Tot Lot Im	Expenditure
01-455-110	Salary & Wages - Supervisory	Expenditure
01-455-112	Salary & Wages - Staff	Expenditure
01-455-196	Group Benefits	Expenditure
01-455-210	Office Supplies	Expenditure
01-455-241	General Operating Supplies	Expenditure
01-455-261	Minor Equipment	Expenditure
01-455-310	Professional Services	Expenditure
01-455-321	Telephone	Expenditure
01-455-325	Postage	Expenditure
01-455-341	Advertising	Expenditure
01-455-342	Printing	Expenditure
01-455-350	Property & Casualty Insurance	Expenditure
01-455-360	Utilities	Expenditure
01-455-374	Maintenance And Repairs	Expenditure
01-455-384	Equipment Leases	Expenditure
01-455-420	Dues & Subscriptions	Expenditure
01-455-450	Contracted Services	Expenditure
01-455-460	Seminars, Conferences & Meetin	Expenditure
01-455-957	Program Activities	Expenditure
01-475-100	Lease Escrow Fees	Expenditure
01-475-200	Bond Fees	Expenditure
01-486-100	Property & Casualty Insurance	Expenditure
01-487-197	Police Pension Mmo	Expenditure
01-487-198	Non-Uniform Pension	Expenditure
01-492-008	Transfer To - Water & Sewer	Expenditure
01-492-019	Transfer To - W&S Capital	Expenditure
01-492-021	Transfer To Debt Service Fund	Expenditure
01-492-038	Transfer To Internal Service F	Expenditure
03-301-300	Real Estate Tax - Fire	Expenditure
03-341-100	Interest Earnings	Expenditure
03-403-105	Salary & Wages - Tax Collector	Expenditure
03-403-110	Tax Collector	Expenditure
03-403-112	Salary & Wages - Staff	Expenditure
03-403-196	Group Benefits	Expenditure
03-411-105	Salary & Wages - Tax Collector	Expenditure
03-411-231	Motor Fuels	Expenditure
03-411-310	Professional Services	Expenditure
03-411-352	Insurance - Liability	Expenditure
03-411-354	Workers Comp Insurance	Expenditure
03-411-510	Incentive Program (Fund Share)	Expenditure
03-411-530	Payments to Fire Company	Expenditure
03-411-740	Capital Purchases - Mach & Equ	Expenditure
03-411-750	Cap Purchase - Vehicles	Expenditure
03-492-001	Transfer To General Fund	Expenditure
03-492-021	Transfer To Debt Service	Expenditure
04-301-100	Real Estate Tax - Ambulance	Expenditure
04-341-100	Interest Earnings	Expenditure
04-403-105	Salary & Wages - Tax Collector	Expenditure
04-403-112	Salaries And Wages	Expenditure
04-403-196	Group Benefits	Expenditure
04-403-210	Office Supplies	Expenditure
04-412-231	Motor Fuel	Expenditure
04-412-354	Workers Comp (Fund Share)	Expenditure
04-412-510	Incentive Program (Fund Share)	Expenditure
04-412-530	Payments To Ambulance Corps	Expenditure
04-492-001	Transfer To General Fund	Expenditure
08-341-100	Interest Earnings	Revenue
08-341-102	Interest Earnings -- Savings	Revenue
08-341-103	Interest Earnings -- CD	Revenue
08-341-104	interest earnings-installments	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
08-378-900	Billing adjustments	Revenue
08-380-100	Miscellaneous Revenue	Revenue
08-380-101	Insurance Claim Reimbursement	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	Tranfer from Township General	Revenue
08-392-019	Transfer from W/S Capital	Revenue
08-395-100	Refund - Prior Year Expenditur	Revenue
08-401-112	Salary & Wages - Staff	Expense
08-401-180	Overtime	Expense
08-401-196	Employee Benefits	Expense
08-401-197	Employee Pensions	Expense
08-401-210	Office Supplies	Expense
08-401-238	Uniforms	Expense
08-401-241	General Operating Supplies	Expense
08-401-242	Safety Supplies	Expense
08-401-248	Water Conservation Materials	Expense
08-401-261	Minor Equipment	Expense
08-401-267	Computer Software	Expense
08-401-310	Professional Services	Expense
08-401-311	Accounting	Expense
08-401-313	General Engineering	Expense
08-401-314-100	Legal Services	Expense
08-401-314-400	Neshaminy Creek TMDL - Legal	Expense
08-401-318	Lien Fees	Expense
08-401-319	Other Services and Fees	Expense
08-401-325	Postage	Expense
08-401-341	Advertising	Expense
08-401-342	Printing	Expense
08-401-344	Consumer Confidence Report	Expense
08-401-374	Maint & Repair - Mach & Equip	Expense
08-401-376	Maintenance and Repairs - Furn	Expense

08-401-377	Scada Software Upgrades	Expense
08-401-383	Office Rental	Expense
08-401-384	Machinery & Equipment Leases	Expense
08-401-420	Dues & Subscriptions	Expense
08-401-450	Contracted Services	Expense
08-401-452	GIS Maintenance/Munilogic	Expense
08-401-453	PA One Call	Expense
08-401-454	State Fees	Expense
08-401-740	Capital Purchase - Mach&Equip	Expense
08-401-750	Capital Purchase - Vehicles	Expense
08-406-112	Salary & Wages - Staff	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
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
08-406-314-100	Legal Services - General	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
08-406-740	Cap Purchases - Mach & Equip	Expense
08-406-750	Cap Purchase - Vehicles	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
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
08-429-613	Cap Eng - Tradesville Plant	Expense
08-429-614	Cap Eng - Sewer System Improv	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
08-429-740	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
08-448-420	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
08-449-112	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
08-449-533	NWWA Capacity Fee	Expense
08-449-613	Cap Eng - Water Sys Improvemnt	Expense
08-449-720-001	Capital - W Sys Imp Treat	Expense
08-471-100	Series 19xx G.O. Bond - Princ	Expense
08-471-200	Series 1999 G.O. Bond - Princ	Expense
08-472-100	Series 19xx G.O. Bond - Inter	Expense
08-472-200	Series 1999 G.O. Bond - Inter	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
08-492-001	Interfund Transfers - General	Expense
08-492-019	Interfund Transfers - Capital	Expense
15-341-100	Interest Earnings	Revenue
15-393-100	Proceeds from 2012 GO Bonds	Revenue
15-430-720	Cap Purchases - Infrastructure	Expenditure
15-471-100	Bond Principal - 2012 GO Bond	Expenditure
15-472-100	Bond Interest - 2012 GO Bonds	Expenditure
15-472-700	Discount/Premium on Bond Issue	Expenditure
15-475-100	Bond Expenses - 2012 GO Bonds	Expenditure
18-341-100	Interest Earnings	Revenue
18-409-373	Maint & Repairs - Building	Expenditure
18-409-373-009	Maint & repair - Twp Roof	Expenditure
18-409-373-010	Maint & Repair - Twin Oaks Cmp	Expenditure
18-409-710	Capital Purchases - Land	Expenditure
18-409-710-002	Cap Purchase - U St/Mill Creek	Expenditure
18-409-710-012	Cap Purchases - Twp Parking	Expenditure
18-409-730	Capital Purchase - Buildings	Expenditure
18-409-730-001	Cap Purch - Twp Lower Level	Expenditure
18-409-730-002	Cap Purchases - Bldg & Impvmt	Expenditure
18-409-730-003	Police Staion Renovations	Expenditure
18-409-740	Capital Purchase - Mach&Equip	Expenditure
18-430-710-0006	Maple Ave. Extension	Expenditure
18-430-710-003	Lamplighter Engineering	Expenditure
18-430-710-004	Cap Purchases - Palomino Basin	Expenditure
18-430-710-005	Cap Purchase - MB Ffilter Sys	Expenditure
18-430-710-006	Cap Purchases - Maple Ave Ext	Expenditure
18-430-710-007	Cap Purchase - Tmbr Ln Strm Dr	Expenditure
18-430-710-008	Cap Purchase - King Pk Lightng	Expenditure
18-430-710-009	Pine Cone Road Culvert	Expenditure
18-430-720	Capital Purchase - Infrastruct	Expenditure
18-430-720-001	Cap Purch - Timber Ln Storm D	Expenditure
18-430-720-002	Cap Purch - Kings Park Lights	Expenditure
18-430-720-011	Cap Purchase - Road Resurface	Expenditure
18-430-730-013	Cap Purchase - PW Garage	Expenditure
18-430-740-003	Cap Purch - Undrgnd Storage	Expenditure
18-471-200	Warrington Fire Co. Substation	Expenditure
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
21-403-110	Tax Collector	Expenditure
21-471-110	1998 Loan Series (\$1,305,000)	Expenditure
21-471-120	1998 Loan Series (\$1,200,000)	Expenditure
21-471-140	2007 Bond Series (\$8,660,000)	Expenditure
21-471-150	2008 Bond Series (\$7,500,000)	Expenditure
21-471-160	Truck Loan-Principal	Expenditure

21-471-170	2012A Bond - Principal	Expenditure
21-471-175	2012b Road Paving Bonds -Princ	Expenditure
21-472-110	1998 Loan Series (\$1,305,000)	Expenditure
21-472-120	1998 Loan Series (\$1,200,000)	Expenditure
21-472-130	2001 Loan Series (\$500,000) --	Expenditure
21-472-140	2007 Bond Series (\$8,660,000)	Expenditure
21-472-150	2008 Bond Series (\$7,500,000)	Expenditure
21-472-160	2010 Truck Loan - Interest	Expenditure
21-472-170	2012A - Bond Interest	Expenditure
21-472-175	2012b Road Paving Bonds	Expenditure
21-475-310	Trustee Fees	Expenditure
21-492-001	Transfer To General Fund (Tax	Expenditure
35-341-100	Interest Earnings	Revenue
35-355-200	State Liquid Fuels Tax	Revenue
35-430-112	Salary & Wages - Staff	Expenditure
35-430-180	Overtime	Expenditure
35-430-196	Group Benefits	Expenditure
35-430-241	Operating Supplies	Expenditure
35-430-246	Bulk Salt	Expenditure
35-430-450	Contracted Services	Expenditure
35-430-720	Capital Purchases - Infrastruc	Expenditure
38-341-100	Interest Earned	Revenue
38-391-100	Proceeds From Sale	Revenue
38-392-001	Transfer From General Fund	Revenue
38-393-000	Lease Proceeds - Police Cars	Revenue
38-394-100	Loan Proceeds-Computer Upgrade	Revenue
38-410-750	Cap Purchase - Vehicles	Expense
38-474-100	2008 Document Management	Expense
38-474-150	2007 Police Car Lease #4	Expense
38-474-200	2011 Police Car Lease #4	Expense
38-474-300	2011 New Finance Software Pack	Expense
38-474-310	2011 Computer Replacement/Upgr	Expense
38-474-400	2012 Police Car Lease - 3 cars	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
38-474-700	INTERNAL SERVICES FUND	Expense
38-474-800	2012 FEIS Vehicle Purchase	Expense
38-475-100	Loan Fees	Expense
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	Expenditure
60-410-161	Drop Payments	Expenditure
60-410-310	Advisory Fees	Expenditure
60-410-317	Actuary Services	Expenditure
60-410-318	Other Professional Services	Expenditure
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	Expenditure
65-410-310	Professional Services	Expenditure

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.

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

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

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

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

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

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

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

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

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

CAPITAL 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 RESERVE FUND: The fund used to account for financial resources to be used for the acquisition or construction of capital assets.

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

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

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

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

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

REVENUE: Funds received by the Township as income, including tax payments, 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.