



**WARRINGTON BOARD OF SUPERVISORS
BUDGET WORKSHOP
OCTOBER 7, 2014**

ATTENDANCE

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

NEW BUSINESS (ACTION/DISCUSSION ITEMS):

1. Begin deliberations on 2015 Budget

Mr. Anderson called the workshop to order and then deferred to Mr. Tieperman to review and summarize his October 3, 2014 memorandum. (*See Attachment 1*). After discussing the Township's general economic conditions, Mr. Tieperman focused on the Township's General and Water/Sewer Funds, which represent Warrington's major operating funds, followed by a discussion on the multitude of capital, bond and minor equipment funds.

He shared the following ten (10) budgetary tables associated with the preliminary 2015 budget:

TABLE I	General Fund Budget Summaries
TABLE II	2015 Budget Variances \geq \$50,000
TABLE III	2015-2019 Fiscal Trend Analysis
TABLE IV	Water and Sewer Budget Summaries 2012-2015
TABLE V	Water and Sewer Bond Projects
TABLE VI	2014 General Bond Projects
TABLE VII	2015 Capital Improvement Fund Projects
TABLE VIII	2015 Debt Service Breakdown
TABLE IX	2015 Internal Services Fund Breakdown
TABLE X	All Funds Summary Table

Board members had general questions throughout the workshop. Mrs. Achenbach noted some apparent tabulation errors that she detected in her own analysis, which Mr. Lubber agreed to review.

Mr. Anderson pointed out that the current spending proposal calls for a .38 mil adjustment in anticipation of the SAFER Grant phase-out in mid-2016. He had asked for Board sentiments on whether there's support for an increase during this budget cycle. While no vote was taken, the consensus was 3-2 against an increase this year.

Mr. Lubber explained that the purpose of this increase was to phase an increase to avoid an anticipated 2016 budget spike when the current building boom begins to level off and the SAFER Grant disappears. He said he will work in making the necessary budgetary adjustment to remove the mil increase for 2015 and to maintain a minimum 15% fund balance.

There were also discussions on the pending retirement of Mr. Achenbach in September 2015 and adequate succession planning. Mr. Tieperman's memo did include succession planning recommendations in anticipation of this and other possible retirements within the next 1-2 years.

The Board agreed to have a second budget workshop within the next few weeks and asked that Staff follow-up on numerous other issues raised during this workshop.

ADJOURNMENT

There being no further business Mr. Paul motioned, seconded by Mrs. Achenbach to adjourn the workshop at 9:10 p.m. The motion passed unanimously 5-0.

Respectfully Submitted By:



Timothy J. Tieperman, Township Manager

Warrington



Township

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BOARD OF SUPERVISORS
GERALD B. ANDERSON, Chairperson
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MATTHEW W. HALLOWELL, SR., Member
SHIRLEY A. YANNICH, Member

TOWNSHIP MANAGER
TIMOTHY J. TIEPERMAN

October 3, 2014

MEMO TO: BOARD OF SUPERVISORS

FROM:  TIMOTHY J. TIEPERMAN

RE: 2015 BUDGET WORKSHOP – PRELIMINARY DISCUSSION ITEMS

General Economic Conditions

We are entering the 2015 budget year on the heels of a very positive year economically speaking. While the national unemployment rate remains stubbornly high and the economy as a whole perilously fragile, Warrington's local economic indicators have bucked this trend, posting gains across all major categories.

We expect both commercial and residential sectors to remain strong in 2015. Major subdivisions such as Warrington Pointe, Warrington Springs, High Grove Manor and Valley Gate should be well underway next year. These new developments will positively spike Public Safety Permit and Park/Rec Assessment Fees as well collections in Real Estate, Local Services and Earned Income Taxes.

GENERAL FUND BUDGET

2014 Projections

For 2014 we are projecting a \$2.2 million end-of-year (EOY) fund balance and \$12.7 million in total projected expenditures in the Township's General Fund. This reflects a 17.3% fund balance.

2015 Proposed Spending Plan

For 2015 we are proposing a fiscally conservative and balanced budget. Projected expenditures are \$12.8 million as compared to the \$12.7 million projected for 2014. Table I on the next page shows the 2012-2015 General Fund budget summaries. Refer to Attachment A for the itemized breakdown of the General Fund Budget.

TABLE I
General Fund Budget Summaries: 2012-2015

Description	2012 Actual	2013 Actual	2014 Projected	2015 Proposed
EXPENDITURES	9,565,091	11,167,458	12,731,569	12,818,269
REVENUES	10,287,312	12,210,700	12,703,859	12,909,900
NET CHANGE IN FUND BALANCE	722,221	1,047,268	(27,710)	91,631
ENDING FUND BALANCE	1,770,821	2,220,251	2,192,541	2,284,172
% FUND BALANCE TO NET EXPENDITURES	18.51 %	19.88 %	17.22 %	17.82 %

2015 Cost Drivers and Budget Variations

The proposed budget maintains last year's expenditure levels despite some noteworthy cost drivers which we were able to absorb into the 2015 spending plan:

Police Pension Obligations

There will be a \$97,000 increase in the Township's (MMO) Minimum Municipal Obligation to the police pension plan. The \$762,000 line item represents a 13% increase in pension obligations.

Health Insurance

Health costs continue to spike. We are projecting a \$130,000 premium increase for both the police and non-uniform plans, representing a 9% increase. Many of these costs correlate directly with Affordable Care Act (ACA) mandates. It seems that every day new regulations are being drafted with future potential cost impacts.

Zero Ambulance Revenues

The 2014 budget did not include a \$200,000 budget payment to the General Fund on the premise that the Township would be absorbing ambulance operations. This has not yet happened, and as of today we do not have sufficient confidence to include it in the 2015 budget. Therefore, there was an unbudgeted \$200,000 negative impact to the General Fund.

Succession Planning

In anticipation of more retirements, succession planning has become more critical, especially as the Township expands its emergency services operations to include career firefighters and potentially, ambulance operations. We currently have an MPA graduate student interning for us on a temporary basis in emergency services, which I would like to elevate to full-time status in 2015 to help Lee with his back office operations. He would be a management trainee and rotated among various departments. I would like to continue this trainee program in future years as we expect more retirements.

When removing the 2014 General Fund capital projects (\$628,000), the remaining \$12.1 million represents the true 2014 operating costs versus the recommended \$12.8 million 2015 operating plan. This \$700,000 delta is itemized on Table II below, which lists all major 2015 budget variances and non-capital budget items that are \geq \$50,000:

TABLE II
2015 Budget Variances \geq \$50,000

REVENUES	EXPENSES	EXPLANATION	VARIANCE
120,000		.38 Mil Levy Adjustment – Career Firefighters	120,000
75,000		Real Estate Transfer Tax	195,000
375,000		Earned Income Tax	570,000
233,000		Public Safety Permits	803,000
100,000		General Fund Transfer (Fire Capital)	903,000
	100,000	General Fund Transfer (Fire Capital)	803,000
	50,000	Rental Income Loss (Cell Towers)	753,000
	130,000	Health Benefits (9% increase)	623,000
	200,000	Ambulance Operational Revenue (removed)	423,000
	50,000	Management Trainee	373,000
	50,000	Public Works Wages (under budgeted in 2014)	323,000
	97,000	Police Pension MMO Increase	226,000
	500,000	General Fund Transfer to CIP (non-recurring revenues)	274,000

Separation of Non-Recurring Costs

The Township’s growing fund balance reserves are a welcome relief since the dark days of the Great Recession, when our declining fund balance reserves prompted Moody’s to place the Township on its “negative watch” list.

While our recent economic growth has restored these reserves, a substantial portion of these new revenues is non-recurring and should not be included with the Township’s operating reserves.

In accordance with the Township’s new Capital Finance Policy, we are recommending that \$500,000 in non-recurring funds be transferred to the Capital Improvement Fund.

Also beginning in 2015, capital projects previously budgeted in the General Fund will be incorporated into the Capital Improvement Fund. Historically, these projects were funded through park and recreation assessment fees and grants. Separating these revenue sources will allow the General Fund to reflect only recurring revenues and will make it easier for Staff to compare year to year operating revenues and expenses.

GENERAL FUND FISCAL TREND ANALYSIS: 2015 –2019

The Illusion of Adequate Revenues

We often are tempted to assess fiscal stability by judging current economic conditions. At the beginning of this memorandum we stated that the current building boom has restored the Township’s reserves through an additional mix of new revenue sources. However, it would be to our peril if we rested on these current laurels.

This current building boom is temporary and we need not look any further than 2016 to start seeing the corrosive impact on our fund balance reserves if we don't start addressing soon the serious fiscal issues that await us in the next 3-5 years. One such issue is the SAFER Grant which expires in 2016 and coincides with the completion of the Township's build out. If the Board intends to maintain these expanded level emergency services beyond 2016, then decisions should be made now to cushion this future fiscal spike. That is why we are recommending a .38 mil levy adjustment to prepare for the SAFER phaseout.

Secondly, as our permit fees, real estate transfer taxes and other growth-driven revenues begin to decline in 2016, our fixed costs will only continue to increase. Hence, one can observe the yawning budget gaps in 2016 and beyond.

Moody's and the other bond rating agencies will be watching us very carefully as we navigate these stormy fiscal waters. We strongly encourage the Board to enforce the necessary fiscal discipline to preserve the fund balances.

Table III below summarizes our fiscal trend projections through 2019 based on current tax policies and cost trends. Refer to Attachment B for a more detailed breakdown of these fiscal forecasts:

TABLE III
2015-2019 Fiscal Trend Analysis

Description	2015 Proposed	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
EXPENDITURES	12,785,000	12,670,000	12,855,000	13,240,000	13,605,000
REVENUES	12,899,000	12,422,700	12,169,000	12,269,000	12,460,000
NET CHANGE IN FUND BALANCE	114,000	(247,300)	(686,000)	(971,000)	(1,145,000)
ENDING FUND BALANCE	2,167,000	1,919,700	1,233,700	262,700	(882,300)
% FUND BALANCE TO NET EXPENDITURES	16.95 %	15.15%	9.60%	1.98%	(6.49%)

WATER AND SEWER BUDGET

2014 Projections

For 2014 we are projecting a \$3.69 million end-of-year (EOY) fund balance and \$6.99 million in total projected expenditures in the Township's Water and Sewer Fund. This reflects a 48.5% fund balance. The Director has recommended a 3% rate increase but based on current and future fund balance reserves, we are not supporting his recommendation for rate increase this year.

2015 Proposed Spending Plan

For 2015 the Water and Sewer Department is proposing \$6.72 million in expenditures. Table IV on the next page shows the 2012-2015 departmental budget summaries. Refer to Attachment C for a more detailed 2015 budget breakdown.

TABLE IV
Water and Sewer Budget Summaries: 2012-2015

Description	2012 Actual	2013 Actual	2014 Projected	2015 Proposed
EXPENDITURES	5,718,270	5,210,827	7,071,789	6,935,722
REVENUES	6,243,305	5,623,172	7,660,300	8,711,900
NET CHANGE IN FUND BALANCE	525,035	412,345	588,511	1,776,178
ENDING FUND BALANCE	2,830,835	3,243,180	3,831,691	5,607,869
% FUND BALANCE TO NET EXPENDITURES	49.51 %	62.24 %	54.18 %	80.85 %

WATER AND SEWER BOND FUND – 2014

We created this fund to track all proceeds and expenditures associated with the \$10 million water/sewer bond. Planned 2015 projects are included in Table V below:

TABLE V
Water and Sewer Bond Projects

Project Description	Amount
Palomino Sewer Rehabilitation	1,500,000
Valley Road Upgrade	100,000
Tradesville Processing Upgrade	1,535,000
Tank Repainting	875,000
NWWA Capacity Purchas	687,000
	4,747,000

CAPITAL BONDS ROADS FUND – 2012

The remaining funds from the 2012 road bonds will be fully expended at year's end after the completion of the 2014 road program.

OPEN SPACE FUND

After Warrington voters approved the 2012 \$3 million open space referendum, in 2013, the Township issued \$2.2 million in bonds and just issued the remaining \$800,000 as part of the 2014 bond issue.

Earlier this year the Township acquired and demolished 2672 Bristol Road, which is adjacent to Barness Park. This property will be used to expand parking and reconfigure the park's entrances and exits.

With the recently completion of the University of Maryland's Environmental Finance Center's Final Report and the Board's recent procurement of a land trust consultant, we expect major progress in 2015 as we begin to expand our trail network, redevelop Barness Park and preserve additional lands as they become available. In working with the land trust consultant, a major goal will be to seek out and leverage grant funds with both Township and County open space funds to stretch these open space dollars.

GENERAL CAPITAL BOND FUND – 2014

The Township just settled on a \$4 million issue, the proceeds of which will fund several planned capital projects, including the retroactive funding of some projects that have already commenced. These projects are included in Table VI below:

TABLE VI
2014 General Bond Projects

Project Description	Amount
Palomino Basin Retrofit	400,000
Streambank Stabilization	750,000
Valley Road Culvert	230,000
Road Repaving	350,000
Completion of DPW Facility – Phase 1	250,000
DPW Facility Fit-Outs – Phase 2	2,000,000
	3,980,000

GENERAL CAPITAL BOND FUND – 2008 *(To Be Closed-Out)*

This fund derived all its revenue from the 2008 bond issue and will be officially closed-out. The lion's share of these remaining funds was allocated to the new Public Works Facility – Phase 1 in 2013 and 2014 (\$1.88 million). A minor share was appropriated to the 2014 Road Paving Program (\$30,000) and the Palomino Basin Retrofit Project (\$20,000).

CAPITAL IMPROVEMENT FUND

The Board authorized the creation of a new fund to serve as the repository for all non-recurring revenue sources received in the General Fund. In 2014 the General Fund transferred \$400,000 to this new Capital Improvement Fund to finance several projects such as the Township Building Roof Replacement, Barnes Swim Club Renovations as well as partial funding of the 2014 Road Paving Program.

In 2015 we are recommending the transfer of \$800,000 in additional one-time revenue sources from the General Fund such as park assessment fees and excess building permit revenue to fund several projects, some of which will be reimbursement through County and federal grants. These projects are itemized on Table VII on the next page.

TABLE VII
2015 Capital Improvement Fund Projects

Project Description	Amount
Installation of Video Surveillance Cameras	10,000
Street Sign Reflectivity Project (<i>Unfunded Mandate</i>)	50,000
MS4 System Mapping (<i>Unfunded Mandate</i>)	50,000
Retrofitting of Old Codes/DPW Building	100,000
Barness Swim Club Improvements – Main Pool	30,000
Neshaminy Gardens Storm Water Improvements	90,000
Philadelphia Tot Lot Relocation	25,000
Trails Improvements (<i>Utilizing County Open Space Funds</i>)	350,000
Barness Park Field Lighting	115,000
Repaving IPW Parking Lot & Walking Path	150,000
Pave Parking Lot – John Paul Park @ Lower Nike	60,000
	1,030,000

DEBT SERVICE FUND

In 2015 the Debt Service Fund will require \$1,639,064 in expenditures to service all the Township's debt obligations. This represents \$133,447 increase over the 2014 projected \$1,505,617 in total debt service obligations. Table VIII below breaks down these costs.

TABLE VIII
2015 Debt Service Breakdown

Project Description	Amount
2014 Bond Issue Interest – Capital Projects	159,100
2014 Bond Issue Principal – Open Space	90,000
2014 Bond Issue Interest – Open Space	33,000
2013 Bond Issue Interest – Open Space	60,643
2013 Bond Issue Principal (<i>2008 Refinancing</i>)	345,000
2013 Bond Issue Interest (<i>2008 Refinancing</i>)	152,928
2012 Bond Principal (<i>2007 Refinancing</i>)	515,000
2012 Bond Interest (<i>2007 Refinancing</i>)	178,144
1998 Loan Series Principal	85,580
1998 Loan Series Interest	13,583
Other Fees (2010 Truck Loan and Trustee Fees)	6,086
	1,639,064

HIGHWAY AID FUND

The budgeted amount for snow/ice removal, rock salt, and cinders was over budget in this fund by \$24,000 because of the severe winter in 2014. Moreover, the General Fund also had snow removal expenditures exceeding \$55,000 in budget overages.

This fund paid out its first \$270,000 debt service payment for the 2012 road bonds. This bond issue enabled the Township to accelerate the number of paved streets in 2012 and 2013.

An additional \$350,000 of Highway Aids Funds was combined with over \$700,000 in 2012 and 2014 bond proceeds to fund \$1 million in new road paving which should be completed this November 2014.

INTERNAL SERVICES FUND

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

In 2015 we are recommending the ISF to finance the following types of equipment as itemized in Table IX below:

TABLE IX
2015 Internal Services Fund Breakdown

2015 Capital Lease/Purchase	Amount
Police – Patrol Vehicles (1) – Purchase	33,000
Police – Unmarked Traffic Safety Vehicle (2) – Purchase	60,000
Police – Motorcycle Video Cameras (2) – Purchase	12,000
Police – Patrol Vehicles (2) – 3-Year Lease/Purchase	19,729
Public Safety Radios – Police/EMS – 7-Year Lease/Purchase	56,481
Codes – Inspector Vehicle – 3-Year Lease	11,100
Public Works – Large Dump Truck (1) – Purchase	180,000
Public Works – Street Sweeper (1) – 7-Year Lease/Purchase	35,000
Public Works – Bucket Truck (1) – Purchase	75,000
Public Works – Crack Sealer (1) – Purchase	35,000
Public Works – F-450 Series Truck (1) – Purchase	65,000
Hardware/Software/Computer Upgrades – 2012 Lease/Purchase	41,223
	623,533

2015 PROPOSED BUDGET – ALL FUNDS SUMMARY

Table X below shows a complete summary of all our operating and capital fund recommendations at this point in time in the process. The three (3) columns highlighted in yellow show our 2015 summary recommendations for all eleven (11) funds.

TABLE X
All Funds Summary Table

Operating And Capital Funds	2014 Beginning Balances	2014 Estimated Revenues	2014 Estimated Expenditures	2014 Ending Balances	2015 Proposed Revenues	2015 Proposed Expenditures	2013 Ending Balances
General	2,220,251	12,703,859	12,731,569	2,192,541	12,909,900	12,818,269	2,284,172
Water/Sewer	3,148,556	7,531,300	6,993,214	3,686,642	8,523,500	6,720,737	5,489,405
Water/Sewer – 2014 Bonds	0	10,004,000	125,000	9,879,000	15,000	4,747,000	5,147,000
Open Space	2,005,510	858,800	57,000	2,807,310	3,500	1,500,000	1,310,810
2012 Capital Bonds -- Roads	355,564	700	356,264	0	0	0	0
Capital Projects (2014 Bonds)	0	4,026,500	650,000	3,376,500	4,000	3,330,000	50,500
Capital Reserve (2008 Bonds)	665,491	300	665,791	0	0	0	0
Capital Improvement Fund	0	400,125	606,990	(206,865)	1,240,500	1,030,000	3,635
Debt Service	(256,014)	1,762,800	1,505,617	1,169	1,651,500	1,639,064	13,605
Highway Aid Fund	433,523	510,866	914,108	30,281	525,700	480,209	75,772
Internal Service Fund	539,771	355,350	272,952	622,169	355,500	623,533	354,136
TOTALS →	9,112,652	38,154,600	24,878,505	22,388,747	25,229,100	32,888,812	14,729,035

ATTACHMENT A
2015 General Fund Budget Detail

REVENUES						
Account Number	Description	2012 Actual	2013 Actual	2014 Proposed	2014 Projected	2015 Proposed
Fund Balance						
	Beginning Fund Balance	\$ 1,048,600	\$ 1,172,983	\$ 1,939,712	\$ 2,220,251	\$ 2,192,541
Real Property Taxes						
01.301.100.100	Current Year	1,359,712	1,911,714	1,911,000	1,970,000	2,145,000
01.301.100.200	Current Year- Parks	709,245	734,521	720,000	760,000	760,000
01.301.100.300	Real Estate Tax - Road Machinery	78,495	0	0	0	0
		<u>2,147,452</u>	<u>2,646,235</u>	<u>2,631,000</u>	<u>2,730,000</u>	<u>2,905,000</u>
Act 511 Taxes						
01.310.100	Real Estate Transfers	524,987	821,333	650,000	715,000	750,000
01.310.200	Earned Income	4,080,209	4,099,823	3,900,000	4,200,000	4,275,000
01.310.500	Local Services Tax	420,309	403,348	385,000	405,000	410,000
01.310.600	Amusement/Admission Tax	21,162	0	0	0	0
		<u>5,046,667</u>	<u>5,324,504</u>	<u>4,935,000</u>	<u>5,320,000</u>	<u>5,435,000</u>
Licenses and Permits						
01.321.430	Towing Licenses	0	0	300	0	0
01.321.640	Contractor Licenses	23,084	33,685	25,000	28,000	28,000
01.321.800	Cable Television Fees	476,804	508,609	470,000	520,000	505,000
01.321.900	Street Opening Permits	6,665	4,459	2,000	3,500	3,500
		<u>506,553</u>	<u>546,753</u>	<u>497,300</u>	<u>551,500</u>	<u>536,500</u>
Fines						
01.331.100	Court Fines	57,363	21,257	25,000	23,000	23,000
01.331.102	Non Traffic Violations				250	1,000
01.331.105	County Fines	29,659	138,828	115,000	135,000	125,000
01.331.110	State Police Fines	19,283	12,114	10,000	11,000	10,000
01.331.120	Local Ordinance Fines	1,014	5,180	1,200	1,000	1,000
		<u>107,319</u>	<u>177,379</u>	<u>151,200</u>	<u>170,250</u>	<u>160,000</u>
Interest Earnings						
01.341.100	Interest Earnings	719	4,155	3,800	4,200	5,000
Rents and Royalties						
01.342.200	Building Rentals	69,667	59,639	58,000	35,000	55,000
01.342.300	Rental Income	352,439	368,163	360,000	360,000	315,000
		<u>422,106</u>	<u>427,802</u>	<u>418,000</u>	<u>395,000</u>	<u>370,000</u>
Federal Grants						
01.351.120	Federal Grants - FEMA	4,544	19,964	0	0	0
	Federal Grants - SAFER	0	0	0	170,000	240,000
		<u>4,544</u>	<u>19,964</u>	<u>0</u>	<u>170,000</u>	<u>240,000</u>
State Grants						
01.354.400	Act 101 Recycling Grant					
	ARLE Grant - Battery Backups			76,000	0	0
	ARLE Grant - Adaptive Traffic Signals			126,000	0	0
01.354.700	Grant - DCNR Trail			0	0	0
	Neshaminy Gardens Storm-			0	0	0
	Water Improvement (CDBG)			0	0	0
		<u>0</u>	<u>0</u>	<u>202,000</u>	<u>0</u>	<u>0</u>
State Shared Revenue						
01.355.010	Public Utility Realty Taxes	10,907	11,122	10,000	11,791	11,000
01.355.080	Alcoholic Beverage Licenses	4,800	5,100	5,100	6,300	6,300
01.355.120	State Aid Pension Contribution	321,850	345,708	320,000	344,668	330,000
01.355.300	Fire Relief Fund	209,695	236,326	205,000	223,982	215,000
01.355.400	Recycling Grant	54,418	55,550	55,000	66,168	60,000
		<u>601,670</u>	<u>653,806</u>	<u>595,100</u>	<u>652,909</u>	<u>622,300</u>

Account Number	Description	REVENUES				
		2012 Actual	2013 Actual	2014 Proposed	2014 Projected	2015 Proposed
Local Government Grants						
01.357.510	Highway/Training Grants	7,159	8,498	5,000	11,300	9,000
01.357.520	County-DUI Check Points	1,618	0	1,500	0	0
01.357.530	Misc. Grants	11,212	90,964	5,000	11,000	0
01.357.550	EAC Grants	0	0	0	0	19,000
01.357.700	Grant- Bucks County Open Space	0	0	350,000	0	-
01.357.725	Palomino Tennis Courts - USTA Grant	0	0	30,000	15,000	30,000
01.357.750	CDBG-Neshaminy Garden Storm Water	5,044	22,910	100,000	125,000	0
		25,033	122,372	491,500	162,300	58,000
Charges For Services						
01.361.100	Escrow Administration	44,781	57,138	50,000	75,000	75,000
01.361.200	Special Police Services	30,238	23,425	25,000	22,000	22,000
01.361.250	Ambulance Billing & Memberships	0	0	730,000	0	0
01.361.310	Land Development Fees	8,026	37,856	30,000	15,000	15,000
01.361.320	Conditional Use Fees	0	3,000	4,000	1,500	1,500
01.361.340	Zoning Hearing Board Fees	13,400	12,340	13,000	5,000	10,000
01.361.400	Professional Services Fees	0	0	0	0	25,000
01.361.510	Police Reports	8,100	21,462	8,000	12,000	10,000
01.361.520	Sale of Publications	30	0	0	0	0
01.361.530	Open Records Requests Fees	855	1,904	1,000	1,000	1,000
		105,430	157,125	861,000	131,500	159,500
Public Safety						
01.362.200	Fire Safety Inspection Fees	31,296	5,250	25,000	7,000	20,000
01.362.330	Zoning Permits	14,141	17,905	16,500	16,000	16,000
01.362.410	Building Permits	288,795	613,914	600,000	575,000	830,000
01.362.420	Electrical Permits	25,128	38,480	35,000	51,000	49,000
01.362.430	Plumbing Permits	23,040	54,410	50,000	55,000	70,000
01.362.431	Mechanical Permits	23,005	37,044	35,000	49,000	50,000
01.362.432	Sprinkler Permits	21,768	30,025	28,000	25,000	28,000
01.362.433	Fire Alarms	1,835	3,240	2,200	5,500	4,500
01.362.450	Occupancy Permits	45,459	71,371	60,000	74,000	70,000
01.362.460	Sign Permits	4,779	9,017	7,000	7,000	7,000
01.362.470	State Permits	(564)	300	500	500	500
01.362.810	Miscellaneous Permits	2,643	4,674	3,500	7,300	6,500
		481,325	885,630	862,700	872,300	1,151,500
Highway and Streets						
01.363.500	Public Works Services	575	0	0	0	0
01.363.600	Sale of Materials	207	1,310	500	1,000	1,000
		782	1,310	500	1,000	1,000
Solid Waste Collection Fees						
01-364-500	Solid Waste Collection Fees	132,818	131,180	125,000	133,500	145,000
Recreation Program Fees						
01.367.901	Discount Ticket Sales	7,318	3,452	5,000	8,000	6,000
01.367.904	Recreation - Equestrian Rental Fees	2,400	2,400	2,400	2,400	2,400
01.367.907	Program Fees	8,488	13,490	7,000	10,000	10,000
01.367.908	Recreation - Park Rental Fees	1,725	1,690	4,000	5,000	5,000
01.367.909	Recreation - Breakfast With Santa	1,332	1,116	0	1,000	1,000
01.367.910	Summer Camp Fees	4,325	(1,155)	5,000	1,000	5,000
01.367.911	Summer Camp Registration	70,789	91,161	85,000	80,000	75,000
01.367.913	Recreation - Volunteer Appreciation	520	500	500	250	500
01.367.914	Warrington Day	21,717	23,137	11,000	28,000	25,000
01.367.915	Recreation-Discount Movie Tickets	11,692	13,080	7,500	9,000	9,000
01.367.916	Recreation - Roster Fee	0	16,380	30,000	20,000	30,000
01.367.950	Swim Club-Membership Fees	129,933	133,708	120,000	110,500	111,000
01.367.951	Swim Club-Daily Fees	26,040	21,972	24,000	24,100	24,000
01.367.953	Swim Club- Replacement ID's	0	676	0	200	100
01.367.954	Swim Club-Snack Shop-Recpts/Rent	0	0	0	0	0
01.367.955	Swim Club -Facility Rentals	6,178	7,705	7,000	8,400	8,000
01.367.956	Swim Club - Swim Team Fees	15,550	13,078	12,000	19,300	10,000
01.367.957	Swim Club-Program Fees-Swim/Scuba	6,739	6,620	6,500	7,100	6,000
01.367.958	Swim Club - Snack Bar Games	2,059	1,009	1,700	800	1,300
01.367.959	Swim Club - Sponsorship Revenue	720	16	1,000	1,150	1,200
		317,525	350,035	329,600	336,200	330,500

Account Number	Description	REVENUES				
		2012 Actual	2013 Actual	2014 Proposed	2014 Projected	2015 Proposed
Special Assessments						
01.383.700	Park and Recreation Assessments	81,336	233,206	210,000	360,000	459,000
01.383.720	Regal Cinema Impact Fees	100,000	100,000	100,000	100,000	100,000
		181,336	333,206	310,000	460,000	559,000
Contributions and Donations						
01.387.100	Contributions	1,702	975	2,000	1,000	1,000
01.387.200	Contributions - Emergency Services	503	398	5,000	0	0
01.387.600	Misc. EAC Donations	0	0	1,000	500	500
		2,205	1,373	8,000	1,500	1,500
Miscellaneous Revenue						
01.389.100	Miscellaneous Revenues	4,313	44,310	20,000	4,000	5,000
01.389.150	Insurance Recoveries	20,093	12,765	20,000	10,000	10,000
01.389.200	Fire Capital Revenue			0	100,000	100,000
01.389.175	Disability/Worker's Comp. Reimb.	45,956	12,764	0	0	0
01.391.110	Surplus Equipment Sales	0	515	1,000	1,000	100
01.391.200	Sale of TDR's				342,000	-
		70,362	70,354	41,000	457,000	115,100
Interfund Transfers						
01.392.001	Transfer From Debt Service	16,000	0	0	0	0
01.392.004	Transfer From Ambulance Fund	5,000	0	0	0	0
01.392.008	Transfer From W & S Fund	100,000	100,000	100,000	100,000	100,000
01.392-035	Transfer From Liquid Fuels Fund		252,509		0	0
		121,000	352,509	100,000	100,000	100,000
Refunds of Prior Year Expenditures						
01.395.100	Prior Year Refunds	12,466	5,008	15,000	54,700	15,000
TOTAL REVENUES		\$ 10,287,312	\$ 12,210,700	\$ 12,577,700	\$ 12,703,859	\$ 12,909,900
TOTAL AVAILABLE BALANCE		\$ 11,335,912	\$ 13,383,683	\$ 14,517,412	\$ 14,924,110	\$ 15,102,441

Account Number	Description	EXPENDITURES				
		2012 Actual	2013 Actual	2014 Proposed	2014 Projected	2015 Proposed
Governing Body						
01.400.105	Salaries and Wages	16,250	16,250	16,300	16,300	16,300
01.400.196	Group Benefits	501	1,125	1,244	1,244	1,244
01.400.210	Office Supplies	422	888	900	500	500
01.400.310	Professional Services	4,445	1,982	11,900	0	2,500
01.400.321	Telephone	3,944	4,693	4,100	5,500	5,500
01.400.331	Travel Reimbursement	0	0	300	0	0
01.400.341	Advertising	3,342	4,964	3,000	3,000	3,000
01.400.342	Printing	510	0	200	200	200
01.400.420	Dues & Subscriptions	3,293	6,018	3,800	500	3,500
01.400.430	Real Estate Taxes	11,052	0	0	0	0
01.400.460	Seminars, Conf & Meetings	4,262	7,141	5,000	2,000	5,000
01.400.491	General Expenses	0	80	500	1,500	500
01-400.740.100	Cap. Purchases- Commun. Upgrade	0	(7,455)	0	0	0
01.400.740	Cap. Purchases - Machinery & Equip.	0	1,723	0	0	0
		48,021	37,409	47,244	30,744	38,244
Township Manager's Office						
01.401.110	Salaries and Wages	178,562	185,205	179,582	188,000	193,207
01.401.196	Group Benefits	64,807	76,679	80,133	80,000	86,945
01.401.210	Office Supplies	731	1,117	500	500	500
01.401.231	Motor Fuel	1,456	1,469	1,600	1,400	1,600
01.401.261	Minor Equipment	440	0	500	2,400	1,000
01.401.321	Telephone	2,859	4,439	3,500	5,000	5,000
01.401.325	Postage	62	76	100	0	100
01.401.341	Advertising	403	0	0	0	0
01.401.342	Printing	0	10	100	100	100
01.401.374	Machinery & Equipment	0	0	2,000	1,000	2,000
01.401.375	Vehicle Maintenance	1,789	2,338	700	550	500
01.401.420	Dues & Subscriptions	3,329	5,228	5,000	4,000	4,500
01.401.460	Seminars, Conf & Meetings	1,567	3,742	3,000	4,500	3,000
01.401.900	Capital Assessment	0	5,000	5,000	5,000	5,000
		256,005	285,303	281,715	292,450	303,453
Finance						
01.402.110	Salary/Wages	199,070	179,304	185,627	183,000	188,822
01.402.112	Salary/Wages/Part-time	(3,619)	0	0	0	5,179
01.402.196	Group Benefits	64,950	68,561	71,916	90,000	97,410
01.402.210	Office supplies	860	1,231	700	1,500	1,000
01-.402.261	Minor Equipment	0	52	500	0	500
01.402.310	Professional Services	95,844	63,340	80,000	75,000	75,000
01.402.311	Audit & Accounting Services	8,080	17,750	22,000	18,250	20,000
01.402.319	Other Services & Fees	645	0	0	3,000	1,400
01.402.321	Telephone	2,226	2,366	2,600	2,800	2,800
01.402.325	Postage	219	235	300	275	300
01.402.341	Advertising	0	9	0	0	0
01.402..342	Printing	639	804	300	500	300
01.402.420	Dues & Subscriptions	936	1,071	600	400	400
01.400.430	R/E Taxes Paid	0	9,793	16,500	10,625	11,500
01.402.460	Seminars, Conf & Meetings	1,606	613	1,500	1,100	1,500
		371,456	345,129	382,543	386,450	406,111
Tax Collection						
01.403.110.100	Tax Collector - General Fund	24,194	47,318	20,000	21,000	30,000
01.403.110.200	Tax Collector - Park & Rec	17,049	13,743	10,000	10,000	12,000
01.403.110.300	Tax Collector - Refuse	1,986	0	0	0	0
01.403.110.400	Tax Collector - Road Machinery	1,607	0	0	0	0
01.403.110.500	Tax Collector - Debt Service	0	0	0	0	0
01.403.196	Group Benefits	5,931	6,973	2,900	3,213	3,213
01.403.325	Postage	1,878	1,967	2,000	2,000	2,000
01.403.342	Printing	1,277	1,345	1,400	500	1,400
		53,922	71,346	36,300	36,713	48,613

Account Number	Description	EXPENDITURES				
		2012 Actual	2013 Actual	2014 Proposed	2014 Projected	2015 Proposed
General Government Administration						
01.406.110	Salaries and Wages	57,983	69,630	84,885	69,000	85,065
01.406.112	Salaries and Wages-Part-Time/Seasonal	0	4,610	5,000	5,200	5,400
01.406.115	Salaries and Wages-Temporary	2,698	0	0	0	0
01.406.180	Overtime		134	500	500	500
01.406.196	Group Benefits	31,274	41,656	48,826	50,000	52,933
01.406.210	Office Supplies	3,473	4,566	5,500	4,000	4,500
01.406.261	Minor Mach. & Equip.	0	1,166	2,800	3,000	2,500
01.406.310	Professional Services	36,804	26,896	35,000	33,000	38,000
01.406.313	Township Engineer	181,246	98,578	90,000	120,000	110,000
01.406.314-100	Professional Services-Legal		1,276	2,500	12,000	10,000
01.406.314-200	Township Solicitor	71,080	78,161	70,000	85,000	90,000
04.406.314-300	Labor Counsel Services	0	0	3,500	2,000	3,500
01.406.314-400	Special Legal Services	6,747	17,681	2,500	5,000	2,500
01.406.314-500	Litigation & Arbitration	3,569	14,624	2,500	4,000	4,000
01.406.319	Other Services & Fees	802	26,673	20,000	23,000	25,000
01.406.321	Telephone	5,406	5,131	6,800	6,800	6,800
01.406.325	Postage	6,173	8,983	8,800	8,000	8,800
01.406.341	Advertising	2,171	1,167	1,200	3,000	3,000
01.406.342	Printing	4,178	0	0	0	0
01.406.375	Maint. ^ Repairs - Vehicles	0	768	1,000	500	1,000
01.406.384	Mach & Equip.Rental	10,952	8,187	8,000	9,500	8,500
01.406.410	Judgement & Damages				20,000	0
01.406.420	Dues & Subscriptions	1,604	994	800	500	500
01.406.450	Contracted Services	7,251	12,253	6,000	18,000	18,000
01.406.457	Doc.Mgmt.License & Support	3,430	0	0	0	0
01.406.460	Seminars, Conf & Meetings	531	619	300	300	300
01.406.491	General Administrative Expense	(193,411)	1,704	1,500	1,000	1,000
01.406.499	Non-Uniform Performance Raises		0	75,000	0	0
01.406.740	Capital Purchases - Machine & Equip.		14,948	0	0	0
01.406.900	Capital Assessment		5,000	5,000	5,000	5,000
		245,237	456,500	487,911	488,700	486,798
Township Facilities						
01.409.226	Repair & Maint.Supplies	4,482	226	1,000	1,000	1,000
01.409.241	General Operating Supplies	6,386	2,454	4,500	5,000	4,500
01.409.261	Minor Equipment	335	9,675	1,300	1,000	12,500
01.409.321	Telephone	3,260	3,376	2,800	3,200	3,200
01.409.360	Utilities	54,257	33,003	60,000	38,000	43,000
01.409.373	Building Maint & Repairs	6,544	12,123	18,500	15,000	16,000
01.409.384	Mach. & Equip.Rental	(354)	393	1,200	500	1,000
01.409.450	Contracted Maintenance Services	61,723	48,635	62,000	40,000	50,000
01.409.800	Installment to W/S Capital	9,450	0	14,100	0	0
		146,083	109,885	165,400	103,700	131,200

Account Number	Description	EXPENDITURES				
		2012 Actual	2013 Actual	2014 Proposed	2014 Projected	2015 Proposed
Police Services						
01.410.110	Salary/Wages/NonUn.Com.	304,475	271,627	331,384	330,000	346,445
01.410.112	Clerical & Crossing Guard	117,586	159,117	130,000	177,000	179,795
01.410.113	Salary/Wages/Bargaining	2,176,051	2,252,306	2,293,000	2,300,000	2,265,658
01.410.115	Salary/Wages - Part Time Officers					38,000
01.410.117	Auxiliary Police	22,507	17,784	24,000	22,000	22,000
01.410.172	Holiday Pay	57,177	51,305	69,200	69,200	70,062
01.410.179	Longevity	106,280	99,281	107,800	107,800	109,339
01.410.180	Overtime	185,801	161,214	135,000	160,000	150,000
01.410.185	Vacation & Comp Time Buy Back	0	54,474	89,000	55,000	55,000
01.410.196	Group Benefits	953,889	1,090,116	1,079,435	1,125,000	1,277,000
01.410.210	Office Supplies	9,746	5,242	3,800	3,800	3,800
01.410.231	Motor Fuel	83,772	80,051	83,000	81,000	82,000
01.410.238	Uniforms	30,789	28,420	30,000	30,000	30,000
01.410.241	General Operating Supplies	2,139	13,407	10,000	20,000	17,000
01.410.251	Vehicle Maintenance Supplies	16,813	19,660	15,000	13,000	15,000
01.410.261	Minor Equipment	19,416	17,921	13,000	11,000	14,850
01.410.310	Professional Services	13,073	12,563	13,000	25,000	20,000
01.410.321	Telephone	14,179	23,765	18,000	18,000	18,000
01.410.325	Postage	260	1,088	600	500	500
01.410.341	Advertising	0	0	300	300	300
01.410.342	Printing	0	1,570	1,100	1,000	1,000
01.410.374	Repairs & Maintenance	1,056	620	3,500	3,000	3,000
01.410.375	Vehicle Maintenance	19,514	32,646	25,000	22,000	22,000
01.410.384	Equipment Leases	6,405	5,553	6,000	5,800	5,800
01.410.420	Dues & Subscriptions	5,391	6,526	5,500	5,500	5,500
01.410.440	Uniform Cleaning Service	4,890	3,557	5,500	4,000	4,500
01.410.450	Contracted Services	12,366	12,098	3,200	8,000	8,000
01.410.460	Seminars, Conf & Meetings	8,935	10,768	6,000	6,000	11,400
01.410.740	Capital Equipment		0	21,700	21,700	8,000
01.410.900	Capital Assessment		150,000	150,000	150,000	150,000
		4,172,510	4,582,679	4,673,019	4,775,600	4,933,949
Office of Emergency Services						
01.411.110	Salaries and Wages- Emerg. Services	134,848	114,549	135,000	128,000	118,436
01.411.112	Salary/Wages/Non Super-E.S.	242	0	199,000	111,000	195,756
01.411.180	Overtime	0	87	0	500	800
01.411.196	Group Benefits-Emerg. Services	61,696	52,517	125,000	89,000	125,695
01.411.210	Office Supplies- Emerg. Service	1,257	443	2,000	1,000	1,000
01.411.231	Motor Fuels- Emerg Services	6,539	5,146	6,600	7,000	9,000
01.411.238	Uniforms- Emerg Services	717	1,189	7,400	10,000	5,000
01.411.241	General Operating Supplies-E.S.	1,057	1,882	1,300	2,200	3,000
01.411.242	Fire Prevention Supplies-E.S	0	10	10,000	7,500	10,000
01.411.251	Vehicle Maintenance Supplies-E.S.	2,256	85	0	0	0
01.411.261	Minor Equipment- Emerg. Services	2,800	1,371	51,400	51,400	32,400
01.411.310	Professional Services- ES	5,000	2,500	2,500	13,000	5,000
01.411.321	Telephone -ES	2,666	3,348	3,500	4,500	4,500
01.411.325	Postage- ES		0	200	0	200
01.411.341	Advertising- ES				2,300	500
01.411.342	Printing- E S	296	50	500	250	225
01.411.375	Vehicle Maintenance- ES	1,434	478	2,000	1,000	1,500
01.411.384	Equipment Rental		383	400	400	400
01.411.420	Dues & Subscriptions-ES	375	115	600	200	200
01.411.450	Contracted Services- E S	11,035	1,941	2,000	2,000	1,500
01.411.460	Seminars, Conf & Meetings- ES	1,072	795	7,000	1,000	2,000
01.411.480	Safety Committee- ES	128	665	1,000	1,000	1,000
01.411.491	General Expense-ES	450	0	4,000	500	500
01.411.531	Firemen's Relief Assoc. -ES	209,695	236,326	205,000	223,982	215,000

Account Number	Description	EXPENDITURES				
		2012 Actual	2013 Actual	2014 Proposed	2014 Projected	2015 Proposed
Office of Emergency Services Continued						
01.411.740	Capital Purch.- Mach & Equip-ES		0	0	0	15,000
01.411.900	Capital Assessment- ES		10,000	14,000	14,000	14,000
01.412.110	Salaries & Wages- Ambulance		0	515,000	0	0
01.412.180	Overtime- Ambulance		0	10,000	0	0
01.412.196	Group Benefits- Ambulance		1,824	87,390	2,350	2,100
01.412.210	Office Supplies- Ambulance		0	5,000	0	0
01.412.238	Uniforms- Ambulance		0	5,500	0	0
01.412.241	Operating Supplies- Ambulance		0	17,000	0	0
01.412.310	Professional Services- Ambulance		18,275	4,500	0	0
01.412.321	Telephone- Ambulance		0	10,000	0	0
01.412.325	Postage- Ambulance		0	500	0	0
01.412.360	Utilities- Ambulance		0	11,000	0	0
01.412.375	Vehicle Maintenance- Ambulance		0	5,000	0	0
01.412.384	Equipment Rental- Ambulance		0	3,700	0	0
01.412.420	Dues & Subscriptions- Ambulance		0	1,200	0	0
01.412.491	General Expense		0	15,000	0	0
01.412.510	Incentive Program		9,874	10,000	15,000	15,000
01.412.450	Contracted Services-Ambulance		0	2,300	0	0
01.412.530	Payment For Operations- Amb.		203,066	0	200,000	200,000
01.413.354	Workers Comp- Fire Co		26,027	26,000	42,000	37,900
01.413.450	Contracted Services- Fire Co		0	0	0	0
01.413.491	General Expense - Fire Co.		41,035	0	0	0
01.413.510	Incentive Program				40,000	40,000
01.413.530	Payment For Operations- Fire Co		200,000	200,000	200,000	200,000
01.413.740	Capital Purch.- Mach & Equip-Fire		86,901	66,500	100,200	100,000
		443,563	1,020,882	1,766,490	1,271,282	1,357,613
Codes Inspection						
01.414.110	Salaries - Professional Staff	267,615	288,070	279,821	290,000	337,269
01.414.112	Salaries - Nonsupervisory Staff	266	0	0		
01.414.180	Overtime		601	1,000	300	400
01.414.196	Benefits	137,280	149,482	131,305	160,000	180,048
01.414.210	Office supplies	875	1,622	900	2,300	1,500
01.414.231	Motor Fuels	3,977	3,773	4,300	3,700	3,900
01.414.238	Uniforms		4,735	2,400	1,200	3,000
01.414.241	General Operating Supplies	1,428	1,424	800	1,800	800
01.414.251	Vehicle Maint Supplies	727	6	0	0	0
01.414.261	Minor Equipment		9,862	600	600	2,000
01.414.310	Professional Services	108,250	118,051	110,000	120,000	125,000
01.414.314	Legal Services	18,877	15,663	18,000	10,000	15,000
01.414.321	Telephone	5,617	6,566	7,300	8,800	8,800
01.414.325	Postage	1,225	1,331	1,200	1,000	1,000
01.414.341	Advertising	2,112	7,161	2,000	5,500	4,000
01.414.342	Printing	785	20	300	300	300
01.414.375	Vehicle Maintenance	1,186	266	1,500	1,000	1,200
01.414.384	Equipment Rental & Lease		1,172	0	5,700	5,700
01.414.420	Dues & Subscriptions	1,219	2,102	1,700	1,000	1,700
01.414.450	Contracted Services	86	9,750	11,000	6,000	6,000
01.414.460	Seminars, Conf & Meetings	1,471	802	2,000	1,000	1,000
01.414.491	General Expense		461	500	500	500
01.414.900	Capital Assessment		20,000	15,000	15,000	15,000
		552,996	642,920	591,627	635,700	714,116

Account Number	Description	EXPENDITURES				
		2012 Actual	2013 Actual	2014 Proposed	2014 Projected	2015 Proposed
Solid Waste Collection						
01.427.241	General Op Sup (Recycle Bins, etc)	85	0	0	0	0
01.427.310	Professional Services	11,270	11,270	12,500	11,270	13,000
01.427.450	Contracted Services	88,718	92,687	98,400	100,000	105,000
		100,073	103,957	110,900	111,270	118,000
Environmental Advisory Council						
01.428.112	Salaries-EAC	5,734	7,512	7,000	7,000	7,000
01.428.196	EAC- Group Benefits	399	555	536	536	536
01.428.491	EAC Activities	3,281	9,844	4,000	9,000	23,000
		9,414	17,911	11,536	16,536	30,536
Public Works						
01.430.110	Salary and Wages	332,589	569,419	505,283	564,000	561,101
01.430.112	Salary/Wages-Non Superv.	946	0	0	0	0
01.430.115	Salary/Wages-Temp/Season	45,235	96,613	190,000	95,000	190,000
01.430.180	Overtime	35,397	51,410	36,000	70,000	40,000
01.430.196	Benefits	149,700	320,267	310,819	353,000	371,920
01.430.210	Office Supplies	2,709	6,635	4,500	5,000	5,000
01.430.231	Motor Fuels	39,399	50,749	55,000	65,000	65,000
01.430.238	Uniforms	3,865	3,645	3,000	4,000	4,000
01.430.241	General Operating Supplies	9,932	23,438	60,000	60,000	50,000
01.430.245	Highway Supplies	10,549	6,327	8,000	6,000	18,000
01.430.246	Bulk Salt	1,036	3,299	0	8,100	5,000
01.430.251.	Vehicle Maintenance Supplies	11,264	16,633	12,000	17,000	17,000
01.430.253	Repair & Maint. Supplies - Buildings	57	2,885	15,000	2,000	3,000
01.430.254	Heavy Equip Maintenance Supplies	21,528	17,401	30,000	35,000	30,000
01.430.261	Minor Equipment	8,669	44,656	25,000	10,000	25,000
01.430.310	Professional Services	39,019	44,695	55,000	42,000	45,000
01.430.315	Drug Testing	169	599	500	300	300
01.430.319	Other Services and Fees	285	0	0	100	200
01.430.321	Telephone	5,492	12,752	10,500	12,000	12,000
01.430.325	Postage	0	228	100	100	100
01.430.341	Advertising	703	2,917	1,600	1,000	1,500
01.430.342	Printing	0	0	300	300	600
01.430.360	Utilities	99,477	192,786	195,000	180,000	205,000
01.430.371	Repairs & Maintenance	3,765	(6)	0	2,500	2,500
01.430.371.100	Land and Land Improvements	0	161,836	35,000	65,000	65,000
01.430.371.200	Veterans Monument	0	0	500	500	500
01.430.372.100	Storm Sewer Pipe Maintenance	7,757	8,210	5,000	5,000	12,000
01.430.372.200	Storm Sewer Inlets	2,315	39,151	15,000	15,000	15,000
01.430.372.300	Road Maintenance	5,427	53,339	45,000	30,000	45,000
01.430.372.400	Street Light Maintenance	38,916	47,527	30,000	50,000	50,000
01.430.372.500	Traffic Signal Maintenance	53,680	36,180	35,000	45,000	45,000
01.430.374	Plow Equipment Maintenance & Rep	4,675	1,654	2,000	15,000	5,000
01.430.375	Vehicle Maintenance & Repair	12,301	15,945	15,000	35,000	20,000
01.430.384	Equipment Rentals, Leases	380	2,601	1,500	2,500	2,500
01.430.420.	Dues & Subscriptions	50	0	600	300	300
01.430.450	Contracted Services	133,794	199,127	180,000	200,000	180,000
01.430.454	State Fees	0	350	500	300	300
01.430.460	Seminars, Conf & Meetings	1,197	458	7,800	1,000	2,000
01.430.491	General Expense	1,150	768	500	3,000	1,500
01.430.710	Neshaminy Gardens Storm Water impr	36,089	50,715	100,000	210,000	0
01.430.710.100	Lower Nike - Hockey Rink Rehab.		28,329	25,000	90,000	0
01.430.710.150	Relocation Phila. Ave. Tot Lot		0	25,000	0	0
01.430.710.160	Barness Swim Club- Main Pool Rehab.		0	0	100,000	0
01.430.710.200	Trails Improv-County Open Space		0	350,000	0	0
01.430.710.250	Battery Backups- ARLE Grant		0	76,000	0	0
01.430.710.300	Adaptive Traffic Signals- ARLE Grant		0	126,000	0	0
01.430.710.350	Palomino Tennis Courts - USTA Grant		0	30,000	163,000	0
01.430.710.360	Barness Park - Baseball Field Lighting		0	0	0	0
01.430.720	Resurfacing Township Roads		0	0	65,000	0
01.430.740	Capital Equipment	0	12,315	71,200	52,000	51,000
01.430.750	Minor Equipment (\$1,000 - 10,000)	10,723	0	20,500	15,000	12,300
01.430.760	Furniture & Fixtures		0	500	500	500
	Park & Rec Expense (Depts 451/454)	609,513	0	0	0	0
01.430.900	Capital Assessment		150,000	150,000	150,000	150,000
		1,739,752	2,273,840	2,865,203	2,843,486	2,308,106

Account Number	Description	EXPENDITURES				
		2012 Actual	2013 Actual	2014 Proposed	2014 Projected	2015 Proposed
<u>Program Operations -Summer Camp</u>						
01.452.110	Salaries and Wages	52,762	44,588	61,000	34,000	45,000
01.452.196	Group Benefits	4,953	3,411	3,500	2,600	3,850
01.452.210	Office Supplies	126	0	200	0	200
01.452.241	General Operating Supplies	2,190	1,115	4,000	500	800
01.452.261	Minor Equipment	6,100	0	0	5,600	3,000
01.452.321	Telephone	0	260	125	0	0
01.452.325	Postage	407	137	500	300	500
01.452.341	Advertising	0	88	500	0	500
01.452.342	Printing	0	0	300	300	300
01.452.420	Dues & Subscriptions		25	0	60	60
01.452.450	Contracted Services	13,635	27,177	16,500	16,800	15,000
01.452.460	Seminars, Conf & Meetings	200	0	200	0	200
01.452.491	General Expense	665	8,131	0	700	500
01.452.901	Recreation - Discount Ticket	6,444	4,800	7,000	5,850	6,000
01.452.907	Recreation - Program Activities	19,203	14,774	3,000	14,700	8,000
01.452.915	Recreation - Discount Movie Tickets	3,908	10,232	5,000	5,000	5,000
		110,593	114,738	101,825	86,410	88,910
<u>Civic Celebrations</u>						
01.452.902	Recreation-Earth Day	4,363	1,072	5,000	0	4,000
01.452.903	Recreation-Easter Egg Hunt	789	854	1,000	800	1,000
01.452.904	Recreation-Equestrian	6,205	2,818	7,000	4,000	5,000
01.452.906	Recreation-Memorial Day	7,202	2,449	2,500	1,130	2,500
01.452.908	Recreation-Misc. Recreation Progs	553	1,680	1,000	500	500
01.452.909	Recreation-Santa Breakfast/Lunch	1,666	1,640	1,800	1,800	1,800
01.452.910	Recreation-Bike & Hike-Campout/fishir	0	922	500	500	500
01.452.913	Recreation-Vol Appreciation Day	519	103	1,000	1,000	1,000
01.452.914	Recreation-Warrington Day	13,602	31,646	27,000	27,000	27,000
		34,899	43,184	46,800	36,730	43,300
<u>Swim Club Operations</u>						
01.455.110	Salary & Wages-Parks Dept.	8,192	9,101	9,100	9,100	0
01.455.112	Salary & Wages-Swim Club Staff	910	0	0	0	0
01.455.196	Other Employee Benefits	696	696	700	700	0
01.455.210	Office Supplies	83	36	100	0	100
01.455.241	General Operating Supplies	14,943	2,789	5,000	5,550	5,000
01.455.261	Minor Equipment	3,190	150	5,000	1,250	5,000
01.455.740	Capital Equipment		0	50,000	0	25,000
01.455.310	Professional Services	890	1,161	0	0	0
01.455.321	Telephone	175	0	0	0	0
01.455.325	Postage	0	68	150	0	150
01.455.341	Advertising	0	988	1,000	0	1,000
01.455.342	Printing	151	83	0	0	0
01.455.360	Utilities	12,706	9,601	9,000	7,500	7,500
01.455.374	Maintenance and Repairs	25,428	6,751	15,000	8,400	15,000
01.455.450	Contracted Services	146,835	134,833	138,000	136,500	138,000
01.455.454	State Fees		50	0	0	0
01.455.957	Program Activities	997	1,706	2,500	2,350	2,500
		215,196	166,000	235,550	169,336	197,235
01.486.100	Property & Casualty Insurance	141,310	167,295	205,000	180,000	192,000
01.487.190	Pension Interest Expense		3,016		0	0
01.487.197	Police Pension MMO	548,497	638,854	675,622	717,492	762,752
01.487.198	Non-Uniform Pension	71,464	71,500	72,470	72,470	74,277
01.487.199	Non-Uniform Pension -Defined Contr.			-	1,500	8,056
		619,961	710,354	748,092	791,462	845,085

Account Number	Description	EXPENDITURES				
		2012 Actual	2013 Actual	2014 Proposed	2014 Projected	2015 Proposed
Interfund Transfers						
01.492.008	Transfer to W&S Fund	14,100	14,100	0	0	0
01.492.019	Transfer to Capital Improvement Fund	0	0	0	400,000	500,000
01.492.038	Transfer to Internal Serv Fund	290,000	0	0	0	0
01.492.021	Transfer to Debt Service Fund	0	0	116,800	75,000	75,000
		<u>304,100</u>	<u>14,100</u>	<u>116,800</u>	<u>475,000</u>	<u>575,000</u>
TOTAL EXPENDITURES		<u>9,565,091</u>	<u>11,163,432</u>	<u>12,873,955</u>	<u>12,731,569</u>	<u>12,818,269</u>
TOTAL REVENUE		<u>10,287,312</u>	<u>12,210,700</u>	<u>12,577,700</u>	<u>12,703,859</u>	<u>12,909,900</u>
NET CHANGE IN FUND BALANCE		<u>722,221</u>	<u>1,047,268</u>	<u>(296,255)</u>	<u>(27,710)</u>	<u>91,631</u>
ENDING FUND BALANCE		<u>\$ 1,770,821</u>	<u>\$ 2,220,251</u>	<u>\$ 1,643,457</u>	<u>\$ 2,192,541</u>	<u>\$ 2,284,172</u>

ATTACHMENT B
2015-2019 Fiscal Trend Analysis

REVENUE FORECASTS

Major Categories	Assumption	Actual 2013	Projected 2014	2015	2016	Proposed 2017	2018	2019
Real Estate Tax	38 mil increase in 2015 & 2016. 2% increase 2017-2019	2,650,000	2,730,000	2,905,000	3,030,000	3,090,000	3,150,000	3,215,000
Real Estate Transfer Tax	Above historic levels until 2016 - then decrease to adjusted historic levels	820,000	715,000	750,000	675,000	600,000	600,000	600,000
Earned Income Tax	2% growth begin. In 2017	4,100,000	4,200,000	4,275,000	4,360,000	4,450,000	4,535,000	4,625,000
Local Services Tax	Flat - 1% increase	400,000	405,000	410,000	415,000	420,000	425,000	430,000
Business Licensing (including Cable franchise fee)	Franchise fee may decrease as on-line video cuts into cable tv revenue. Will assume flat for now	545,000	550,000	540,000	540,000	540,000	540,000	540,000
Fines	assume 3% increase	175,000	170,000	165,000	170,000	175,000	180,000	185,000
interest earnings	assume 3% growth	4,000	4,000	4,000	4,000	4,000	4,000	5,000
Federal Grants		-	170,000	240,000	70,000	-	-	-
Rentis & Cell Tower Fees	Assumes Flat	430,000	395,000	370,000	370,000	370,000	370,000	370,000
state shared revenue (pension aid/fireman's relief/recycling grants)	assume 3% growth	650,000	650,000	620,000	640,000	660,000	675,000	700,000
Local Grants	Flat	120,000	160,000	55,000	55,000	55,000	55,000	55,000
Charges for Services (/escrow admin/land dev/ZHB/police services)	Added Professional Services billing for 2015 and beyond/Flat (or slight decrease once development curtails)	160,000	130,000	165,000	165,000	165,000	165,000	165,000
Public Safety (permits)	Continued above normal results until development boom ends (2016) - then decrease to historic levels	885,000	875,000	1,150,000	848,700	700,000	700,000	700,000
Trash (willow Knoll)	10% increase for 2015/then flat	130,000	130,000	145,000	145,000	145,000	145,000	145,000
Recreation fees	flat	350,000	335,000	335,000	335,000	335,000	335,000	335,000
Park & Rec Assessment fee	Continued above normal results until development boom ends (2016) - then decrease to historic levels	235,000	360,000	460,000	290,000	150,000	80,000	80,000
Regal Cinema Impact fee	flat	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Other/Miscellaneous	flat	10,000	515,000	110,000	110,000	110,000	110,000	110,000
Transfers From Other Funds	Flat unless Admin fee from Water/Sewer increases	350,000	100,000	100,000	100,000	100,000	100,000	100,000
		12,114,000	12,694,000	12,899,000	12,422,700	12,169,000	12,269,000	12,460,000

EXPENDITURE FORECASTS

Major Categories	Assumption	Actual 2013	Projected 2014	2015	2016	Proposed 2017	2018	2019
Salaries	3% growth	4,300,000	4,680,000	4,820,000	4,965,000	5,100,000	5,270,000	5,425,000
Fringe Benefits	7% growth	1,815,000	1,940,000	2,190,000	2,220,000	2,375,000	2,545,000	2,720,000
Utilities	3% growth	235,000	240,000	250,000	255,000	265,000	275,000	280,000
materials & services	Flat	3,820,000	4,450,000	3,900,000	3,900,000	3,900,000	3,900,000	3,900,000
Transfers to other funds	lose SAFER & large Developments-2016/2017	15,000	475,000	575,000	250,000	100,000	100,000	100,000
Pensions/Fireman's Relief	3% growth	945,000	1,015,000	1,050,000	1,080,000	1,115,000	1,150,000	1,180,000
		11,130,000	12,800,000	12,785,000	12,670,000	12,855,000	13,240,000	13,605,000

2015-2019 FISCAL TREND PROJECTION SUMMARIES

Beginning Fund Balance	1,175,000	2,159,000	2,053,000	2,167,000	1,919,700	1,233,700	262,700
Change in Fund balance	984,000	(106,000)	114,000	(247,300)	(686,000)	(971,000)	(1,145,000)
Ending Fund Balance	2,159,000	2,053,000	2,167,000	1,919,700	1,233,700	262,700	(882,300)

ATTACHMENT C
2015 Water and Sewer Budget Detail

WATER AND SEWER FUND

Account Number	Description	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Proposed
REVENUES						
Fund Balance						
	Beginning Fund Balance	\$ 2,305,800	\$ 2,738,224	\$ 1,729,785	\$ 3,148,556	\$ 3,686,642
Interest Earnings						
08.341.100	Interest Earnings --Banking	4,246	3,665	2,500	4,300	4,500
08.341.102	Interest Earnings - Savings			0	1,500	-
08.341.104	Interest Earnings -- Installments	21,657	11,790	15,000	11,000	15,000
		25,903	15,455	17,500	16,800	19,500
Grants						
08.354.410	State Grant Sewer Operations	0	27,829	0	-	-
08.351.120	Federal Grant - FEMA	53,333	0		-	-
		53,333	27,829	0	0	0
Sewer Revenues						
08.364.101	Sewer Sales - Residential	2,614,156	2,526,261	2,800,000	3,000,000	3,000,000
08.364.102	Sewer Sales - Unmetered	63,075	61,092	68,000	68,000	70,000
08.364.103	Sewer Sales - Commercial	403,772	386,740	440,000	500,000	515,000
08.364.104	Sewer Sales - Industrial	85,157	84,469	103,000	75,000	75,000
08.364.105	Sewer Sales - Schools	42,703	30,964	51,000	15,000	15,000
08.364.106	Sewer Sales - Faith Based	9,797	9,077	8,750	9,000	9,200
08.364.107	Sewer Sales - Public	2,291	2,285	3,000	200	200
08.364.108	Sewer Sales - Seasonal	173	93	200	100	100
08.364.112	Sewer Sales - Base Rate	0	0	0	-	-
08.364.141	Late Payment Penalties - Sewer	11,040	1,479	6,000	-	-
08.364.200	Sewer Project Assessment Fees	0	0	280,000	38,000	315,000
08.364.210	Sewer Tap-In Fees	501,328	184,697	680,000	825,000	1,100,000
08.364.320	Sewer Inspection Fees	15,480	8,210	10,000	13,500	25,400
		3,748,972	3,295,367	4,449,950	4,543,800	5,124,900
Water Revenues						
08.378.101	Water Sales - Residential	1,588,832	1,613,123	1,800,000	1,900,000	1,900,000
08.378.103	Water Sales - Commercial	335,363	331,527	350,000	400,000	535,000
08.378.104	Water Sales - Industrial	50,371	51,223	67,000	45,000	45,000
08.378.105	Water Sales - Schools	46,947	39,158	36,000	33,000	33,000
08.378.106	Water Sales - Faith Based	5,741	5,709	5,100	6,000	6,100
08.378.107	Water Sales - Public	5,558	4,830	4,750	1,500	1,500
08.378.108	Water Sales - Seasonal	4,190	8,748	8,250	6,000	6,100
08.378.109	Water Sales - Construction	13,000	6,910	10,000	11,500	25,400
08.378.112	Water Sales - Base Rate	-595	-198		-	-
08.378.141	Late Payment Penalties - Water	6,460	170	3,000	2,800	2,500
08.378.190	Meter Sale & Replacement	53,695	33,200	35,000	42,000	65,000
08.378.200	Water Project Assessment Fees	0	0	127,000	-	173,000
08.378.210	Water Tap-In Fees	155,453	86,664	200,000	330,000	465,000
08.378.320	Water Inspection Fees	13,780	6,810	10,000	11,800	25,400
		2,278,795	2,187,874	2,656,100	2,789,600	3,283,000
General Operating Revenue						
08.383.100	Certification Fees	10,900	14,600	12,500	12,000	12,000
08.383.120	Hydrant tax revenue	76,974	77,749	76,000	82,000	77,000
08.383.200	Lien Charge/NSF Fees	680	785	1,000	6,000	2,000
08.383.300	Water & Sewer Specifications	0	0	100	-	-
08.383.400	Plumbing Fees	0	0	0	-	-
19.383.500	Capital Assessment W& S Facilities	0	0	0	-	-
		88,554	93,134	89,600	100,000	91,000
Other Revenues						
08.380.100	Miscellaneous Revenue	255	0	0	100	100
08.380.101	Insurance Claim Reimbursement	32,883	0	3,000	1,000	3,000
		33,138	0	3,000	1,100	3,100

WATER AND SEWER FUND

Account Number	Description	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Proposed
<u>Interfund Transfers</u>						
08.392.001	Transfer from Township GF - Millcreek Sew	14,100	14,100	-	-	-
08.395.100	Refund - Prior Year Expenditures	510	-10,587	0	80,000	2,000
08.395.200	Refund-Prior year Revenues			-	-	-
		510	(10,587)	-	80,000	2,000
TOTAL REVENUES		6,243,305	5,623,172	7,216,150	7,531,300	8,523,500
TOTAL AVAILABLE BALANCE		8,549,105	8,361,396	8,945,935	10,679,856	12,210,142

WATER AND SEWER FUND

<u>Account Number</u>	<u>Description</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Projected</u>	<u>2015 Proposed</u>
EXPENDITURES						
<u>General Administration</u>						
08.406.112	Salary and Wages	122,436	124,726	161,867	160,000	172,535
08.406.180	Overtime	1,945	-	2,600	500	500
08.406.196	Employee Benefits	271,155	303,305	329,614	330,000	364,987
08.406.197	Employee Pensions	50,000	50,000	50,000	50,000	74,276
08.406.210	Office Supplies	1,540	1,739	2,500	1,500	1,500
08.406.238	Uniforms	2,958	637	4,000	2,500	3,000
08.406.241	General Operating Supplies	2,187	913	2,000	1,000	2,000
08.406.242	Safety Supplies	7,767	4,978	7,000	6,500	7,000
08.406.248	Water Conservation Materials	511	-	1,000	500	500
08.406.261	Minor Equipment	-	815	1,000	2,000	1,500
08.406.267	Computer Software	41,518	627	5,000	3,500	5,000
08.406.310	Professional Services	(1,762)	129	2,000	1,000	2,000
08.406.311	Accounting	13,625	13,250	15,000	12,500	13,000
08.406.313	General Engineering	83,703	41,917	100,000	75,000	100,000
08.406.314.100	Legal Services	8,933	8,192	10,000	15,000	10,000
08.406.314.400	Neshaminy Creek TMDL - Legal	1,288	7,677	6,000	4,000	5,000
08.406.318	Lien Fees	51	174	500	2,500	2,000
08.406.319	Banking Services Charges	15,542	10,901	6,000	17,500	17,500
08.406.325	Postage	11,041	14,158	15,000	9,000	9,000
08.406.341	Advertising	-	-	1,000	500	500
08.406.342	Printing	7,051	5,090	5,000	5,000	6,000
08.406.344	Consumer Confidence Report	4,934	9,294	7,000	3,500	3,500
08.406.374	Scada	(4,403)	-	0	-	-
08.406.376	Maintenance and Repairs - Furniture & Fixt	152	466	500	500	500
08.406.377	Scada Software Upgrades	12,360	-	15,000	5,000	10,000
08.406.383	Office Rental	4,500	4,500	4,500	4,500	4,500
08.406.384	Machinery & Equipment Leases	2,301	1,320	2,500	2,500	2,500
08.406.420	Dues & Subscriptions	381	10	1,000	500	500
08.406.450	Contracted Services	15,845	23,351	16,000	20,000	20,000
08.406.452	GIS Maintenance/Munilogic	18,815	3,750	20,000	20,000	20,000
08.406.453	PA One Call	1,701	1,400	2,000	2,000	2,000
08.406.454	State Fees	5,255	14,600	5,000	4,000	5,000
08.406.460	Seminars, Conferences & Meetings	325	1,462	0	1,000	1,000
08.406.499	Non-Uniform Performance raises	-	-	26,000	-	-
08.406.740	Equipment - Capital	31,189	12,622	25,000	25,000	25,000
08.406.750	Vehicles - Capital	0	37,871	50,000	50,000	50,000
		734,844	699,874	901,581	838,500	942,298
<u>Building and Grounds</u>						
08.409.231	Motor Fuels	19,028	20,772	22,000	30,000	30,000
08.409.236	Building Supplies	1,361	-	2,500	1,500	1,500
08.409.238	Uniforms	62	1,039	-	-	-
08.409.241	General Operating Supplies	69	270	-	-	-
08.409.242	Security Materials	904	-	1,000	1,000	1,000
08.409.261	Minor Equipment	-	-	1,000	1,000	1,000
08.409.310	Professional Services	-	-	0	500	500
08.409.317	Fencing Services	125	-	2,500	2,500	5,000
08.409.321.001	Telephone -- Administration	-	2,169	1,000	12,500	12,500
08.409.321.002	Telephone -- Tradesville	2,492	2,247	2,500	2,500	2,500
08.409.321.003	Wireless Telephone	6,998	7,870	8,500	7,000	7,500
08.409.321.004	Telephone - Pump Stations	8,127	6,247	8,000	1,500	1,500
08.409.365	Trash Removal	3,471	3,410	4,000	3,500	4,000
08.409.371	Maintenance & Repair - Land	45,855	18,508	40,000	30,000	40,000
08.409.373	Maintenance & Repair - Building	5,841	3,183	7,500	25,000	10,000
08.409.374	Maintenance & Repair - M & E	-	9	3,500	2,500	2,500
08.409.375	Maintenance & Repair - Vehicles	17,462	20,102	18,000	22,500	22,500
08.409.383	Office Rental	2,416	-	-	-	-
		114,211	85,826	122,000	143,500	142,000

WATER AND SEWER FUND

Account Number	Description	EXPENDITURES				
		2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Proposed
Hydrants						
08.411.110	Salaries and Wages	1,950	-	2,000	0	0
08.411.221	Operating Supplies	843	816	1,500	1,500	1,500
08.411.253	General Repairs	6,693	582	5,000	5,000	5,000
08.411.372	Fire Hydrant Maintenance	650	420	1,500	1,500	1,500
		10,136	1,818	10,000	8,000	8,000
Wastewater						
08.429.112	Salaries and Wages	177,073	189,365	184,465	189,000	195,062
08.429.180	Overtime	28,975	28,097	29,000	32,000	29,000
08.429.196	Group Benefits	(1,166)	-	-	-	-
08.429.222	Lab Chemicals	105,572	99,910	100,000	100,000	105,000
08.429.225	Lab Supplies	-	-	-	1,000	1,000
08.429.241	General Operating Supplies	4,634	2,869	5,000	6,000	5,000
08.429.253	Materials	2,254	-	2,500	1,500	2,000
08.429.316	Lab Expense	15,264	17,258	16,000	16,000	17,000
08.429.360	Utilities	141,413	161,103	150,000	215,000	170,000
08.429.365	Sludge Removal/Treatment	134,550	132,303	125,000	125,000	125,000
08.429.372	Maintenance & Repair - Infrastructure	96,206	89,353	100,000	75,000	80,000
08.429.374	Maintenance & Repair - M & E	107,789	116,158	100,000	75,000	75,000
08.429.420	Dues & Subscriptions	1,365	1,007	1,000	500	500
08.429.450	Miscellaneous Contracted Services	1,169	5,329	2,500	10,000	10,000
08.429.460	Seminars, Conferences & Meetings	1,538	1,134	2,000	500	500
08.429.530	Warminster Township Authority	1,161,217	963,455	1,200,000	850,000	1,200,000
08.429.531	Warminster Township Authority - Maintena	2,910	990	5,000	5,000	5,000
08.429.532	Chalfont/New Britain Authority	1,340	18,733	2,000	8,000	2,500
08.429.533	Montgomery Township MSA	5,536	4,065	5,000	5,000	6,000
08.429.534	Horsham Water and Sewer Authority	1,397	1,220	1,000	2,000	2,000
08.429.535	Montgomery Township Tap Fee	-	-	0	28,000	0
08.429.613	Tradesville Plant - Cap. Eng	218,065	93,949	0	50,000	50,000
08.429.614	Sewer System Improvements - Cap Eng	61,479	200,308	50,000	100,000	100,000
08.429.720.002	Capital - County Line Sewer	-	-	130,000	0	130,000
08.429.720.003	Capital - Pump Station Upgrades	48,148	8,322	60,000	30,000	60,000
08.429.720.004	Capital - Sewer System Improvements	27,152	1,690	30,000	30,000	30,000
08.429.720.005	Capital - Bristol Rd Sewer	-	-	230,000	0	230,000
08.429.720.007	Capital - Street/Brinkworth	-	-	75,000	100,000	0
08.429.720.008	Capital - Bradford Green Force Main	-	-	-	226,000	0
08.429.720.009	Capital - Shetland Rehab	-	-	-	120,000	0
08.429.720.010	Capital - Bristol/Cooper Sewer	-	-	-	10,000	0
08.429.720.011	Capital - Anna/Honora W & Sewer	-	-	-	758,000	0
08.429.720.012	Capital - Tradesville Driveway	-	-	-	-	100,000
		2,343,880	2,136,618	2,605,465	3,168,500	2,730,562
Meters						
08.447.221	Meters (Residential)	12,601	18,028	35,000	35,000	35,000
08.447.222	Meter (Commerical/Industrial)	16,246	23,703	20,000	20,000	20,000
08.447.223	Radio Read Upgrades	53,520	55,644	35,000	35,000	35,000
08.447.224	BackFlow Preventers	750	448	1,000	1,000	1,000
		83,117	97,823	91,000	91,000	91,000
Water Distribution						
08.448.112	Salaries and Wages	88,704	98,458	92,232	94,500	97,531
08.448.180	Overtime	14,524	13,743	14,000	17,000	14,000
08.448.241	General Operating Supplies	4,197	4,305	4,500	5,500	4,000
08.448.253	General Repair Supplies	3,458	2,037	1,000	2,500	2,500
08.448.316	New Water Lab testing	-	-	-	-	-
08.448.372	Repairs & Maint - Infrastructure	37,767	8,519	30,000	15,000	15,000
08.448.374	Equipment Repairs	1,613	425	2,000	1,500	2,000
08.448.384	Machinery & Equipment Rentals	205	-	0	-	-
08.448.420	Dues & Subscriptions	3,863	979	2,000	2,000	2,000
08.448.450	Contracted Services - Leak Detection	19,283	16,900	15,000	20,000	20,000

WATER AND SEWER FUND

EXPENDITURES

Account Number	Description	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Proposed
<u>Water Distribution Continued</u>						
08.448.460	Seminars, Conferences & Meetings	645	94	1,000	1,500	1,500
08.448.720.001	Capital - W Sys Imp/Distribution				-	15,000
08.448.720.002	Capital - Oak Avenue				195,000	-
08.448.720.003	Capital - Penn Valley Pump				135,000	-
08.448.720.004	Capital - Pickertown Rd.				-	29,000
08.448.613	Tank Repainting Bid Project-Cap. Eng	0	-	0		
		<u>176,271</u>	<u>147,473</u>	<u>163,746</u>	<u>491,514</u>	<u>204,546</u>
<u>Water Supply and Treatment</u>						
08.449.112	Salaries and Wages	88,610	93,655	92,232	94,500	97,531
08.449.180	Overtime	14,524	13,743	14,000	17,000	14,000
08.449.196	Group Benefits	(421)				
08.449.221	General Operating Supplies	8,078	8,440	8,500	20,000	15,000
08.449.253	Materials	551	1,199	1,000	1,000	1,000
08.449.316	Water Lab Expense	67,994	11,856	65,000	30,000	40,000
08.449.361	Utilities - Wells	111,656	74,960	120,000	90,000	100,000
08.449.372	Generator Maintenance		1,042		0	0
08.449.374	Equipment Repairs	11,694	23,087	10,000	50,000	25,000
08.449.420	Dues, Subscriptions & Membership	1,270	60	700	1,000	1,000
08.449.450	Miscellaneous Contracted Services	8,050	2,600	10,000	15,000	10,000
08.449.460	Seminars, Conferences & Meetings	421	541	1,000	1,000	1,000
08.449.531	Horsham Township Water & Sewer Authori	-	-	1,000	1,000	1,000
08.449.532	North Wales Water Authority	560,044	456,187	800,000	600,000	650,000
08.449.613	Water System Improvements - Cap. Eng	13,181	-	21,000	80,000	20,000
08.449.720.001	Capital Water System Improvements	34,384	-	30,000	15,000	15,000
08.449.720.002	Capital - Penn Valley Pump	-	-	135,000	-	-
08.449.720.003	Capital - Pickertown Rd	-	-	30,000	-	-
		<u>920,036</u>	<u>687,370</u>	<u>1,339,432</u>	<u>1,015,500</u>	<u>990,531</u>
<u>Debt Principal & Interest</u>						
08.471.300	General Obligation Bond -- Principal 2014					685,000
08.472.300	Interest Exp - 2014 Series				108,800	752,800
08.471.100	General Obligation Bond -- Principal 2004	680,000	700,000	715,000	715,000	-
08.472.100	Interest Exp - 2004 Series	524,625	502,525	478,725	348,100	-
08.475.100	Bond Administration Fee	3,528	3,523	3,600	3,600	4,000
		<u>1,208,153</u>	<u>1,206,048</u>	<u>1,197,325</u>	<u>1,066,700</u>	<u>1,441,800</u>
<u>Insurance Premiums</u>						
08.486.100	Property & Causalty Insurance	35,861	44,990	45,000	65,000	65,000
08.486.200	PennDOT Maintenance Bond	5,000	5,000	5,000	5,000	5,000
08.486.900	Insurance Reimbursements	(11,227)				
		<u>29,634</u>	<u>49,990</u>	<u>50,000</u>	<u>70,000</u>	<u>70,000</u>
<u>Interfund Transfers</u>						
08.492.001	General fund assessment	100,000	100,000	100,000	100,000	100,000
TOTAL EXPENDITURES		<u>5,720,282</u>	<u>5,212,840</u>	<u>6,580,550</u>	<u>6,993,214</u>	<u>6,720,737</u>
ENDING FUND BALANCE		<u>\$ 2,828,823</u>	<u>\$ 3,148,556</u>	<u>\$ 2,365,385</u>	<u>\$ 3,686,642</u>	<u>\$ 5,489,405</u>