



## WARRINGTON TOWNSHIP BOARD OF SUPERVISORS MINUTES FOR OCTOBER 8, 2019-6:00 PM & 7:00 PM

The written minutes are a summary of the October 8, 2019 Board of Supervisors meeting. For a complete dialog visit the Township's website, [www.warringtontownship.org](http://www.warringtontownship.org).

### ATTENDANCE

Ruth L. Schemm, Vice Chair; Shirley A. Yannich, member; Carol T. Baker, member and Eileen Albillar, member. Chair Fred R. Gaines was absent.

Staff present was Barry P. Luber, Township Manager; Terry Clemons, Esq., Clemons Richter and Reiss, Township Solicitor (7:00 PM); Thomas Zarko, P.E., CKS Engineers, Township Engineer (7:00 PM); Barbara J. Livrone, Executive Assistant to the Township Manager/Board Secretary, and Karen Palmer, Finance Director.

**CALL TO ORDER:** Ms. Schemm called the meeting to order at 6:00 P.M and welcomed everyone to the Budget Work Session.

### PLEDGE OF ALLEGIANCE

Ms. Schemm followed the Call to Order with a pledge to the flag.

### BUDGET WORK SESSION:

- **Proposed 5-Year Capital Improvement Plan (CIP) (2020-2024) and Operating Budget.**

Mr. Luber stated Ms. Palmer would report on the Proposed 5-Year Capital Improvement Plan (CIP) (2020-2024) and Operating Budget.

Ms. Palmer reported on the 2020 Proposed Budget and stated the highlights of the proposed budget.

Ms. Palmer noted that the General Fund changed from the September 24, 2019 budget work session. The proposed revenue is \$14,244,000. The proposed expenditures are \$14,239,000. Highlighted were the following budget items:

- No New Tax Increase
- Homestead Rebate
- Sale of the Water and Sewer Systems
- Addition of one new Police Officer – June 2020
- Utility Proceeds Fund created to control spending of proceeds from sale of the Water and Sewer Systems.

Ms. Palmer also summarized the projected revenues and expenditures for 2020.

Refer to Attachment "A".

Mr. Luber asked the Board to consider adopting the 2020 budget at the October 22, 2019 Board of Supervisors meeting. The 2020 budget must be adopted by December 31, 2019.

There were no comments from the public.

Ms. Schemm recommended that the Board align the 2020 goals with the proposed budget. Ms. Schemm requested to add to the October 22, 2019 agenda, "Discussion of 2020 strategic goals". Ms. Yannich inquired about the street sign reflectivity study. Mr. Zarko said that the prior engineering firm, Carroll Engineering has been working on this study. Mr. Lubert will contact Carroll Engineering to obtain a status report.

At 7:00 pm, the regular meeting of the Board of Supervisors was continued by Ms. Schemm. Ms. Schemm reported on the budget work session and stated that budget will be finalized at a later date.

## **EXECUTIVE SESSION REPORT**

Mr. Lubert stated an executive session was held to discuss possible litigation and employee matters.

## **ANNOUNCEMENTS:**

- Ms. Yannich reported on the temporary lights at Upper Nike Park.
- Ms. Yannich announced she attended a pre-opening of a marijuana dispensary in Doylestown.

## **PRESENTATION**

- **Final Audited Financial Statement for 2018.**

The Township's auditing firm, Zelenkofske Axelrod, LLC represented by Deborah A. Bacon, Principal and Matthew Beinbauer, Senior Auditor presented the audit as of December 31, 2018. Ms. Bacon reviewed the results of the audit. Ms. Beinbauer stated their firm prepared a single audit for ANG and noted audit findings.

Refer to Attachment "B"

### Public Comment:

Seth Gansman, Elected Auditor (903 Bentley Court) reviewed the 2018 audit and found the audit to be concise and thorough.

- **Presentation by Swim Club Advisory Committee.**

Dr. Michael Diorka, Park and Recreation Board member and member of the Swim Club Advisory Committee along with Andy Oles, Park and Recreation Director presented a report relating to the Mary Barnes Tennis and Swim Club.

The Committee reviewed the rates, membership program; facilities; management/staffing, policies/procedures; programs and financials. Income from the Swim Club increased from 2018 to 2019 by fifteen percent (15%). A final report will be presented to the Board in November.

Ms. Schemm thanked Dr. Diorka and the committee for preparing the report.

Ms. Albillar stated the report was very thorough and agreed to extend the season and additional programming at the parks.

Ms. Baker would like to discuss the future of the swim club facility.

Ms. Schemm requested to review a plan.

- **Proposed use of the proceeds from the sale of the water and sewer systems.**

This item was covered under the budget during the budget work session.

**PUBLIC COMMENT:**

Scott Vogin (2150 Lisa Drive), member of Bike and Hike Trails Committee reported on the Fishing Derby at Warrington Community Day. Mr. Vogin also questioned the Willow Knoll basin.

**PUBLIC HEARING:**

**Consider Conditional Use Application for Barclay Elementary School Expansion (advertised September 23, 2019 and September 30, 2019).**

Ms. Schemm opened the hearing at 7:46 PM.

Mr. Clemons stated the conditional use hearing for the Barclay Elementary School expansion was advertised September 23 and 30, 2019. The property is owned by Central Bucks School District (CBSD), fronts on Palomino Drive and is referred to as Tax Map Parcel # 50-051-018-001. CBSD requests to construct an addition to the existing school which is approximately 10,459 square feet. The property is located in the R-2 Medium Density Residential Zoning District and the parcel is approximately 13.81 acres.

Mr. Clemons introduced the following Exhibits:

T-1 – the Application

T-2 – Public Notice and Proof of Publication

T-3 – a letter to the applicant’s attorney advising the hearing date.

T-4 – Notice of hearing sent to property owners of record within 500 feet on September 11, 2019.

T-5 – Notice of hearing was posted on the property on October 3, 2019.

T-6 – CKS review letter dated September 12, 2019

Mr. Clemons asked for any parties of record for possible appeal of decision.

- Ronald Rosen (1921 Palomino Drive)

The applicant, represented by Jeffrey Garton, Esquire presented the following Exhibits and introduced Dr. Joseph Brereton, Principal; Thomas Hanna, P.E.; Kris Reiss, P.E. and William Hopkins, FVHD, PC as witnesses.

D-1 – Credentials of Thomas Hanna, P.E.

D-2 – Conditional Use Plan prepared by Boucher & James, dated August 17, 2019.

D-3 – Credentials of Kris Reiss, P.E.

D-4 – Additions and alterations to Barclay School prepared by FVHD, PC dated October 4, 2019.

Mr. Rosen questioned the lighting at the school and the number of buses serving the children.

Ms. Albillar questioned a transportation impact study.

Mr. Garton will consider fee in lieu of if the transportation impact study is waived.

Mr. Rosen presented a plan, noting the length of the proposed addition was different than the plan presented. This plan was entered into the record as Exhibit I-1.

There was no public comment.

Ms. Yannich motioned, seconded by Ms. Albillar for the Solicitor to prepare a Resolution for the Conditional Use Application; Findings of Fact, Conclusions of Law and Decision; include CKS review letter dated September 12, 2019; Planning Commission minutes of September 19, 2019, waiver of transportation impact study, in fee of lieu of, and the applicant is required to file a land development application. All were in favor and the motion passed 4-0.

**Consider authorization to adopt a new re-codified Code of Ordinances (advertised September 23 and September 30, 2019)**

Ms. Schemm announced the consideration to authorize the adoption of a new re-codified Code of Ordinances. This was advertised on September 23 and September 30, 2019.

Mr. Clemons summarized the proposed codified Ordinance.

There was no public comment.

Ms. Baker motioned, seconded by Ms. Albillar to authorize the adoption of a new re-codified Code of Ordinances. All were in favor and the motion passed 4-0.

**1. APPROVAL OF BILL LIST:**

- a. **2019 Invoices for the Period September 25, 2019 to October 9, 2019 in the amount of \$2,718,763.35.**

Ms. Yannich motioned, seconded by Ms. Baker to approve the 2019 invoices paid for the period September 25, 2019 to October 9, 2019 in the amount of \$2,718,763.35. All were in favor and the motion passed 4-0.

**2. CONSENT ITEMS:**

Ms. Schemm asked if any clarification was needed for the consent items as presented.

Ms. Albillar asked for clarification of the plan for item 2H.

Ms. Baker questioned the fees for 2I and the devices for 2L.

Mr. Zarko stated that escrow funds will be left over to complete both projects for Items 2K and 2L.

Ms. Yannich motioned, seconded by Ms. Albillar to approve Consent Items A through M. All were in favor and the motion passed 4-0. (Attachment "C")

- a. September 10, 2019 to Approve Minutes for Board of Supervisors meeting.
- b. September 24, 2019 to Post Minutes for Board of Supervisors meeting.
- c. Consider approval for Act 537 Planning Module for the Grove Valley Farm Subdivision.
- d. Consider bid award for Snow Plowing and Salt Application 2019/2020 winter season.
- e. Consider authorization to advertise 2019 Willow Knoll and Township Facilities Trash Bid.
- f. Consider approval to adopt an Ordinance for an amendment to the Non-Uniform Defined Benefit Pension Plan.
- g. Consider approval of 2020 MMO (Minimum Municipal Obligation) for Pension Plan.

- h. Consider for approval Lower State and Pickertown Roads Signalization Update.

Mr. Zarko explained the relocation of the traffic light due to development.

- i. Consider Fee Schedule Change for Water and Sewer Inspection Fees - \$150 per EDU + additional Engineering costs.

Mr. Zarko explained the fee is part of the building/plumbing permit fee.

- j. Consider Certificate of Completion # 2 for Parkview at Warrington Phase 1 in the amount of \$555,146.50.

- k. Consider Certificate of Completion # 1 for Perry Farm at Warrington (Geerling) in the amount of \$2,195,993.00.

- l. Consider Acceptance of James D. Morrissey, Inc. Proposal for Installation of Traffic Calming Devices along Bradley Road in the amount of \$14,994.00.

Mr. Zarko stated three speed humps will be installed.

- m. Consider for approval the additional credit of 2 years of service for pension calculations (7 years total) for 6 water/sewer employees.

**3. CORRESPONDENCE:** None.

**4. OLD BUSINESS:**

- a. **Discuss Open Space and Land Preservation Committee recommendation to name "Mill Creek Preserve" and "Stump Road Preserve"**.

Ms. Yannich motioned, seconded by Ms. Albillar to table this item. All were in favor and the motion passed 4-0.

**5. NEW BUSINESS (ACTION/DISCUSSION ITEMS):**

- a. **Consider process for waiver of subdivision requirements to separate Tradesville Sewage Treatment Plant Improvements from remainder of parcel.**

Mr. Zarko proposed two lots to separate the Tradesville Sewage Treatment Plant to satisfy the zoning ordinance. Lot # 1 will comprise of 9.1 acres and Lot # 2 will comprise of 32.30 acres of open space. The plan will go through the formal process of subdivision and land development process but the application will be waived.

Ms. Yannich requested that the plan go before the Warrington Township and Bucks County Planning Commissions.

Ms. Baker motioned, seconded by Ms. Albillar to proceed with the preparation of a formal subdivision plan based on the layout presented; with the understanding that there are substantial areas to be conveyed to Bucks County Water and Sewer Authority and still be subject to a conservation easement to prohibit disturbance of these natural resources. All were in favor and the motion passed 4-0.

Ms. Yannich requested for the Solicitor to research the recorded Deed for any restrictions.

b. **Consider request for reduced paving at Bellflower Boulevard (Ball/Colibraro subdivision).**

Mr. Zarko reported that the developer, Foxlane Homes, LLC agreed to mill and overlay Bellflower Boulevard along the frontages of Lots 3 and 8. Foxlane Homes agreed to post escrow for the milling and overlay along the frontages of Lot 2/Parcel A and A-1 as shown on the plan. Foxlane Homes will not have to mill and overlay the off-site road area after the frontage of Lot 8 towards Sweet Cheery Street.

Ms. Yannich motioned, seconded by Ms. Albillar to approve the request for reduced paving at Bellflower Boulevard relating to the Ball/Colibraro subdivision and includes these items in the developer's agreement. All were in favor and the motion passed 4-0.

c. **Selection of Development name for Ball-Colibraro Subdivision.**

Joe Morrissey, President, Fox Lane Homes, LLC requested the Board to approve the subdivision for marketing purposes. The development will consist of seven homes.

Ms. Baker motioned, seconded by Ms. Yannich to name the subdivision "Warrington Walk". All were in favor and the motion passed 4-0.

d. **Consider authorization for Solicitor to prepare a Resolution for Preliminary/Final Subdivision Plan for Grove Valley Farm (Pileggi Tract).**

Ed Murphy, Esquire for the applicant, J.P. Orleans and owner John J. Pileggi, Jr., stated they had received approval from the Warrington Township Planning Commission for this subdivision.

Grove Valley Farm consists of four tax map parcels, totaling approximately 36.66 acres and is located on the westerly side of Limekiln Pike and south of the intersection of Stump Road. This subdivision is zoned "RA Residential Agricultural" and contains an existing dwelling and several bank barn ruins.

Mr. Murphy discussed the dedicated public access, parking (Lot #23) and waiver requests. Mr. Murphy will comply with CKS review letter dated September 27, 2019.

Stormwater management was discussed by Paul Boettinger, Project Manager for T& M Associates.

Mr. Zarko stated that the homeowners association will be responsible for the basin.

**Public Comment:**

Vince Evans (706 Barrington Court) and Secretary of Warrington Planning Commission stated leaving the trees were more important than a sidewalk at the small strip of land.

Mr. Murphy agreed to develop off-site parking arrangement.

Ms. Yannich motioned, seconded by Ms. Albillar to authorize the solicitor to prepare a draft Resolution. All were in favor and the motion passed 4-0.

**6. MANAGER'S REPORT:**

a. **Warrington Community Day Report**

Mr. Luber presented Carl Sames, Foreman of the Public Works Department, the Managers Accommodation for the great work the Public Works Department accomplished for Warrington Community Day.

Mr. Luber also presented the Managers Accommodation to Barbara Livrone for organizing and coordinating the event.

Ms. Schemm thanked Mr. Luber for his hard work in making Warrington Community Day a successful event.

Public Comment:

Seth Gansman (903 Bentley Court) stated he heard great reviews about Warrington Community Day.

b. **2<sup>nd</sup> Graders from Titus Elementary School**

Mr. Luber reported this was the second year that four 2<sup>nd</sup> grade classes from Titus Elementary School visited the Warrington Township Building. The 2<sup>nd</sup> graders learned about the operations of the township on October 2<sup>nd</sup> and 3<sup>rd</sup>. Ms. Yannich presented a skit for the children to learn about the Board of Supervisors. Ms. Albillar described the functions of the Board to the students. The Director of Emergency Services described reviewing a plan from an emergency point of view. The Director of Parks and Recreation spoke about the swim club and parks. The Public Works brought three utility vehicles and explained them. The Police Department showed the children a police vehicle and holding cells.

Mr. Luber presented a slide show from Mrs. Radomski's 2<sup>nd</sup> grade class that she prepared.

7. **DEDICATION REQUEST:** None.

8. **ENGINEER'S REPORT:**

a. **General Update:**

Mr. Zarko reported that the Morning Walk basin is now functioning properly.

9. **SOLICITOR'S REPORT:**

a. **Creekview Plaza Land Development Waiver Request.**

Mr. Clemons reported that the applicant is proposing a division wall to prepare for two tenants at the former Genuardi's building and change the façade.

Ms. Yannich motioned, seconded by Ms. Albillar for the applicant to present his proposal to the Planning Commission for the façade changes and receive the Planning Commission's recommendation. All were in favor and the motion passed 4-0.

b. **Victory Gardens Oral Argument scheduled November 14, 2019 at Commonwealth Court, Wiedener Building, Courtroom #1, Philadelphia.**

Mr. Clemons reported that the oral argument for Victory Gardens is scheduled for November 14, 2019 at the Commonwealth Court in Philadelphia.

c. **Prime Development**

Mr. Clemons stated he will prepare a Findings of Fact, Conclusions of Law and Decision for Prime Development.

**SUPERVISOR COMMENTS:**

Ms. Schemm, on behalf of Chair Gaines, to remind the engineer about the 202 Trail.

Ms. Yannich reported the Kelly Road Trail will be installed by the County of Bucks, at their expense.

Ms. Yannich stated the Warrington Community Day committee will hold a wrap-up meeting at the end of October.

Ms. Schemm stated the police contract negotiations are still on-going.

Ms. Baker stated that Wegmans will be giving customers a choice of using plastic bags.

Ms. Baker reported that a Girl Scout will be building a bird blind as her project to obtain the Girl Scout Gold Award.

Ms. Baker reported on the Willow Knoll trash issue and stated that the County of Bucks has instituted an electronics program.

**ADJOURNMENT**

There being no further business, Ms. Albillar motioned, seconded by Ms. Yannich to adjourn the meeting at 10:35 PM.

Respectfully Submitted By:

  
Barbara J. Livrone, Board Secretary





Attachment "A"

# Warrington Township 2020 Proposed Budget



# Highlights

- No new tax Increase
- Homestead Rebate
- Sale of the Water & Sewer Systems
- Addition of one new Police Officer June 2020
- Utility Proceeds Fund created to control spending of proceeds from sale of the Water & Sewer Systems



## Changes from 9/24 Presentation – G/F

- Revenue:
  - Real Estate Transfer Tax decreased \$200,000
  - Fire Relief Fund decrease \$7,000
  - State Pension Aid increased \$97,000
  - Transfer from Utility Fund increase \$80,000
  - Trash Collection revenue increase \$20,000



# Revenue - General Fund

## Summary

2019 revenue - projected \$14.2 million

2020 revenue- proposed \$14.2 million

Net change - \$53,000 higher

Decreases from 2019 projected to 2020 proposed budget:

- Loss of revenue from Water & Sewer fund -\$156,000
- Loss of Cell Tower revenue -\$310,000
- Homestead Rebate - \$210,000
- Park & Recreation Assessment - \$23,000
- Public Safety Permits - \$316,000



# Revenue – General Fund

## Increases:

- Earned Income Tax - \$249,000
- One Time transfer from Sale of Water & Sewer Systems \$698,000



# Warrington Township 2020 General Fund Proposed Revenues

Taxes, Licenses, Fines, Rent, & Grants	\$ Amounts
Real Property Taxes	\$3,176,000
Real Estate Transfer Taxes	800,000
Earned Income Taxes	5,144,000
Local Services Taxes	510,000
Cable Television Fees	604,000
State Police, County, Court, & Local Fines	267,000
Interest	35,000
Rents & Cell Towers Fees	125,000
State and Local Grants	765,000
Charges for Services	168,000



# Warrington Township 2020 Proposed Budget Any Questions?



**Attachment "B"**

**WARRINGTON TOWNSHIP  
DECEMBER 31, 2018  
AUDIT PRESENTATION  
OCTOBER 8, 2019**

**PRESENTED BY:**

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**ZLENKOFKSKE AXELROD LLC**

**DEBORAH A. BACON, PRINCIPAL**

**MATTHEW BEINHAUER, SENIOR AUDITOR**



# Warrington Township 2018 Audit

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## ZA's Responsibilities:

- To issue an opinion on the Township's financial statements pursuant to an audit conducted in accordance with U.S. Generally Accepted Auditing Standards ("U.S. GAAS")
- Ensure financial statements are presented in accordance with U.S. Generally Accepted Accounting Principles
- Our responsibility is not to issue an opinion on internal control but we do gain an understanding of internal control over financial statements and compliance

# Warrington Township 2018 Audit

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- Required Supplementary Information:
  - Management's Discussion and Analysis
  - Budgetary Comparison Schedule
  - Pension and OPEB Schedules
- Information is not audited, but ZA applied limited procedures to determine that it is presented in accordance with U.S. Generally Accepted Accounting Principles.
- Other Supplementary Information:
  - Combining Statements – Governmental & Fiduciary Funds
  - Audited in accordance with U.S. GAAS

# Warrington Township 2018 Audit

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## Township's Responsibilities:

- Preparation of Financial Statements in accordance with U.S. Generally Accepted Accounting Principles (GAAP)
- Preparation of Required Supplementary Information in accordance with GAAP – Auditor only performs limited procedures
  - Management Discussion and Analysis
  - Budgetary Comparison Schedules
  - Required Pension and OPEB Information

# Warrington Township 2018 Audit

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## Results of Audit

- Unmodified Opinions on Financial Statements
- Prior Period Adjustments
  - Decrease of Net Position by \$427,110 to restate the December 31, 2017 balance of the Street Light (LED Project) capital lease
  - Increase of Net Position by \$189,097 record construction in progress related to the LED Project that was not capitalized properly in 2017

# Warrington Township 2018 Audit

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## New Accounting Principles

- Adoption of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, resulted in a restatement of December 31, 2017 net position balance.
  - Decrease of \$1,575,144 to restate the OPEB liability
- Adoption of GASB Statements No. 85 and 86 did not affect the Township's 2017 or 2018 financial statements

# Warrington Township 2018 Audit

## Condensed Statement of Net Position

	Governmental Activities	Business-Type Activities
Current and Other Assets	\$ 10,831,230	\$ 7,757,910
Capital Assets, Net	49,259,862	52,972,692
Total Assets	60,091,092	60,730,602
Deferred Outflows of Resources	2,487,830	279,432
Liabilities	34,497,378	17,733,140
Deferred Inflows of Resources	73,217	79,436
Net Position	\$ 28,008,327	\$ 43,197,458

# Warrington Township 2018 Audit

## Historic Net Position

<u>Governmental Activities</u>		<u>Business-Type Activities</u>	
<u>Year</u>	<u>Amount</u>	<u>Year</u>	<u>Amount</u>
2018	\$ 28,008,327	2018	\$ 43,197,458
2017	25,732,132 *	2017	42,336,370
2016	26,561,175	2016	40,069,886

\* Restated

# Warrington Township 2018 Audit

## Condensed Statement of Activities

	Governmental Activities	Business-Type Activities
Revenues	\$ 17,679,379	\$ 9,655,479
Expenses	(15,556,184)	(8,355,785)
Transfers	153,000	(153,000)
Change in Net Position	2,276,195	1,146,694
Net Position, Beginning *	25,732,132	42,050,764
Net Position, Ending	<u>\$ 28,008,327</u>	<u>\$ 43,197,458</u>

\* Restated



# Warrington Township 2018 Audit

## Historic Changes in Net Position

Governmental Activities		Business-Type Activities	
Year	Amount	Year	Amount
2018	\$ 2,276,195	2018	\$ 1,146,694
2017	984,114	2017	2,266,484
2016	367,204	2016	(1,155,173)

# Warrington Township 2018 Audit

## General Fund Budget Versus Actual

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Total Revenues	\$ 12,962,458	\$ 13,283,486	\$ 321,028
Total Expenditures	(12,814,526)	(12,882,238)	(67,712)
Other Financing Sources (Uses)	(147,000)	(278,358)	(131,358)
Net Change in Fund Balance	932	122,890	121,958
Fund Balance, Beginning	4,023,958	4,431,559	408,533
Fund Balance, Ending	<u>\$ 4,024,890</u>	<u>\$ 4,554,449</u>	<u>\$ 530,491</u>

# Warrington Township 2018 Audit

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## General Fund Historic Fund Balances

Year	Fund Balance	Change
2018	\$ 4,554,449	\$ 122,890
2017	4,431,559	489,992
2016	3,941,567	681,692

# Warrington Township 2018 Audit

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## All Governmental Funds – Composition of Fund Balances

Nonspendable - Prepaid Expenses	\$	8,020
Restricted - Capital Improvements		1,395,560
Restricted - Open Space and Parkland Improvements		1,624,480
Assigned - Capital Projects		384,490
Assigned - Highways and Streets		541,842
Unassigned		<u>3,951,932</u>
Total Fund Balances - All Governmental Funds	\$	<u><u>7,906,324</u></u>

# Warrington Township 2018 Audit

## Required Communications to Township Supervisors

- ZA's responsibility for the financial statement audit
- Nonaudit services performed
  - Assist with preparation of the financial statements, Data Collection Form and DCED Report
- Significant Accounting Policies
- Significant accounting estimates (depreciation of capital assets, collectability of accounts receivable, and net pension and OPEB liabilities)
- No significant difficulties encountered and no fraud detected
- Adjusting entries & representation letter provided to/from management
- No disagreements with management
- No significant matters, findings or issues

# Warrington Township 2018 Audit

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## Future Considerations

- 2020 – GASB 87, *Leases* will be required to be adopted. Changes accounting for all operating leases such as facilities and equipment rentals.
- Other GASB pronouncements listed in Note 1 will be required to be adopted but should not have a dramatic affect on the Township’s financial statements.

# Warrington Township 2018 Single Audit

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- Single Audit
  - Performed in accordance with the federal Office of Management and Budget (OMB) Uniform Guidance and the Single Audit Act
- Schedule of Expenditures of Federal Awards
  - Township is required to provide an accurate schedule of expenditures of federal awards
  - There were no findings about the content of the Schedule
  - The Township only had one federal award program – U.S. America National Guard Bureau, Military Construction, National Guard program

# Warrington Township 2018 Single Audit

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- Major Federal Award Program Audit Findings:
  - The Township did not submit the required quarterly performance grants in accordance with the grant agreement.
  - The Township does not currently have the required written documentation of all policies and procedures over administration of the grant as required by the Uniform Guidance.
  - The Township does not have policies and procedures in place to accurately and completely account for federally-funded activities separately from non-federally-funded activities in their financial management system (general ledger).

Management has represented that these findings will be addressed in 2019 and properly corrected.



# Warrington Township 2018 Audit

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*THANK YOU FOR THE OPPORTUNITY TO  
SERVE WARRINGTON TOWNSHIP AND FOR  
THE COOPERATION OF AND ASSISTANCE  
FROM THE TOWNSHIP'S STAFF*

# Attachment "C"

## Consent Agenda – October 8, 2019

Attached to the agenda and on the Township's website is a supplement to the agenda which contains a heading and brief description for each item listed under the Consent agenda. As in the past, any Board member can ask to remove an item from consent and have it discussed independently.

- a. **September 10, 2019 to Approve Minutes for Board of Supervisors meeting.**
- b. **September 24, 2019 to Post Minutes for Board of Supervisors meeting.**
- c. **Consider approval for Act 537 Planning Module for the Grove Valley Farm Subdivision.**

Resolution to approve the Act 537 Planning Module for Grove Valley Farm (Pileggi Tract), a proposed development consisting of 39 single-family dwellings with the proposed sewage disposal to be connected to Warrington Township Public Sanitary Sewer System.

- d. **Consider bid award for Snow Plowing and Salt Application 2019/2020 winter season.**

This would award bids to 5 contractors for salt application and snow removal:

- 1. B.P. Paving and Excavating, Inc.
- 2. Land-Tech Enterprises, Inc.
- 3. M.A. Landscapes
- 4. T. Schiefer Contractors, Inc.
- 5. T.W. Smith

- e. **Consider authorization to advertise 2019 Willow Knoll and Township Facilities Trash Bid.**

This would allow the advertising of Bid Specifications for the 2019 Willow Knoll and Township Facilities Trash Hauling.

- f. **Consider approval to adopt an Ordinance for an amendment to the Non-Uniform Defined Benefit Pension Plan.**

This would allow the Township to deliver its promise of adding additional years of service to Water and Sewer Department Employees while also allowing these employees to purchase additional years of service on their own.

- g. **Consider approval of 2020 MMO (Minimum Municipal Obligation) for Pension Plan.**

This is the Township's obligation for the Police and Non-Uniform Employees for 2020.

- h. **Consider for approval Lower State and Pickertown Roads Signalization Update.**

This would allow traffic signals to be updated to meet PENNDOT standards.

- i. **Consider Fee Schedule Change for Water and Sewer Inspection Fees - \$150 per EDU + additional Engineering costs.**

This would cover the cost for the Township Engineer to perform inspection previously performed by WTWSD Operations personnel.

- j. **Consider Certificate of Completion # 2 for Parkview at Warrington Phase 1 in the amount of \$555,146.50.**

All public/site improvements have been satisfactorily completed by the project developer for Parkview at Warrington Phase 1 to issue Certificate of Completion #2.

- k. **Consider Certificate of Completion # 1 for Perry Farm at Warrington (Geerling) in the amount of \$2,195,993.00.**

All public/site improvements have been satisfactorily completed by the project developer for Perry Farm to issue Certificate of Completion #1.

- l. **Consider Acceptance of James D. Morrissey, Inc. Proposal for Installation of Traffic Calming Devices along Bradley Road in the amount of \$14,994.00.**

Two bids were received for installation of traffic calming devices consisting of speed humps (Watts-type), striping and associated signage at three locations along Bradley Road. J.D. Morrissey was the lowest bidder.

- m. **Consider for approval the additional credit of 2 years of service for pension calculations (7 years total) for 6 water/sewer employees.**

This grants 7 additional years of service to WTWSD employees instead of the 5 years that was initially promised.

I would now ask for a motion to approve items **A through M** on the Consent agenda.