

Warrington Township 2019 Proposed Budget



Planning for the Future

Barry P. Luber, Township Manager
Cassandra Williams, Dir. of Finance

Board of Supervisors

Shirley Yannich, Chair
Fred R. Gaines, Vice-Chair
Carol T. Baker, Member
Eileen Albillar, Member
Ruth Schemm, Member

Township History

Early History

Warrington Township was founded in October 1734, and is named after a town in Lancashire, England. The early township consisted of four villages: Warrington, Neshaminy, Tradesville, and Pleasantville.

Warrington was located at the intersection of Bristol Road and the Doylestown-Willow Grove Turnpike, now known as Easton Road (Route 611).

Neshaminy, originally known as Warrington Square, was centered at Street Road and the Turnpike (611), but became known as Neshaminy because of its proximity to the Little Neshaminy Creek.

The Village of Tradesville was near Lower State Road and was originally known as Stuckert's Corner because of a store operated by a man named Stuckert.

The Village of Pleasantville (or Eureka) was located near Lower State Road and County Line Road. It was the location of the first church in the township, The Reformed Church of Pleasantville, founded in 1840.

Source: "From Wilderness to Bustling Community, A History of Warrington Township" by Delores Deabler Capone, 1976.

Long-ago designated as "The Gateway to Historic Bucks County," Warrington Township is home to almost 25,000 residents and over 375 businesses and is not only a dynamic residential area, but a bustling commercial center, as well. Across its 13.8 square miles, the Warrington community is nestled amidst both agricultural and preserved lands, including 300 acres dedicated to parks and active recreation and nearly 700 acres of open space. Diverse in terms of its land-use, communities, and commerce, residents enjoy a thriving quality of life with convenient access to countless Bucks County historic, cultural, and artistic gems. Warrington is proud of its tradition of responsible growth and development and is dedicated to the same steadfast approach to the administration of municipal government our forefathers exemplified over 200 years ago!

Mission Statement

To promote and protect the health, safety and welfare of the residents of Warrington Township, in an inclusive, transparent and fiscally responsible manner.

BOARD OF SUPERVISORS 2018

OFFICERS

Chair - Shirley Yannich

Vice Chair - Fred R. Gaines,

MEMBERS

Carol T. Baker, Member

Eileen Albillar, Member

Ruth Schemm, Member

BOARD APPOINTED OFFICIALS

Barry P. Lubber, Township Manager

Terry Clemons, Esq., Township Solicitor

CKS Engineering, Township Engineer

TOWNSHIP MANAGER APPOINTED OFFICIALS

Leslie Frescatore, Human Resource Manager

Daniel Friel, Chief of Police

Lee Greenberg, Director of Emergency Services

Christian Jones, Director of Water & Sewer, Assistant to the Township Manager

Joseph Knox, Director of Public Works

Barbara Livrone, Executive Assistant to the Township Manager

Roy W. Rieder, Director of Zoning, Planning & Special Projects

Cassandra Williams, Director of Finance

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Strategic Goals & Strategies

The Warrington Township Comprehensive Plan was updated to manage and plan land use and development in Warrington Township. A comprehensive plan is a municipality's main policy document that summarizes a community's planning and development issues and develops strategies and recommendations to carry out its desired vision for the future. In addition, the township has updated its Warrington Township *Parks, Recreation, and Open Space Plan*, which is a separate document that supplements this comprehensive plan. The *Parks, Recreation, and Open Space Plan* details municipal policy, priorities, and recommendations that focus on township parks, recreation, and open space.

- **Public Participation**

Public participation was an important part of the process in the development of the comprehensive plan. Members of the Planning Commission, the Board of Supervisors, and township administration oversaw the development of the plan, ensuring that its scope and direction reflected the values of the township. In addition, a community survey was sent to every property owner in the township to gather opinions on a variety of planning and community service subjects. These opinions were directly incorporated into the plan.

- **Building upon Foundations**

The plan builds upon the foundations established in the 2006 *Comprehensive Plan Update*. Three main themes and seven guiding principles are proposed to provide a growth management strategy for the township. The main themes encompass managing and monitoring growth, maintaining township and community character, and providing for overall vehicular and pedestrian mobility and connections. In short, the themes touch upon the changing needs of the township and establish policies and strategies to maintain and manage future challenges to sustain a high quality of life for township residents.

Strategic Goals & Strategies

The seven principles that the township will use to guide actions and decisions include:

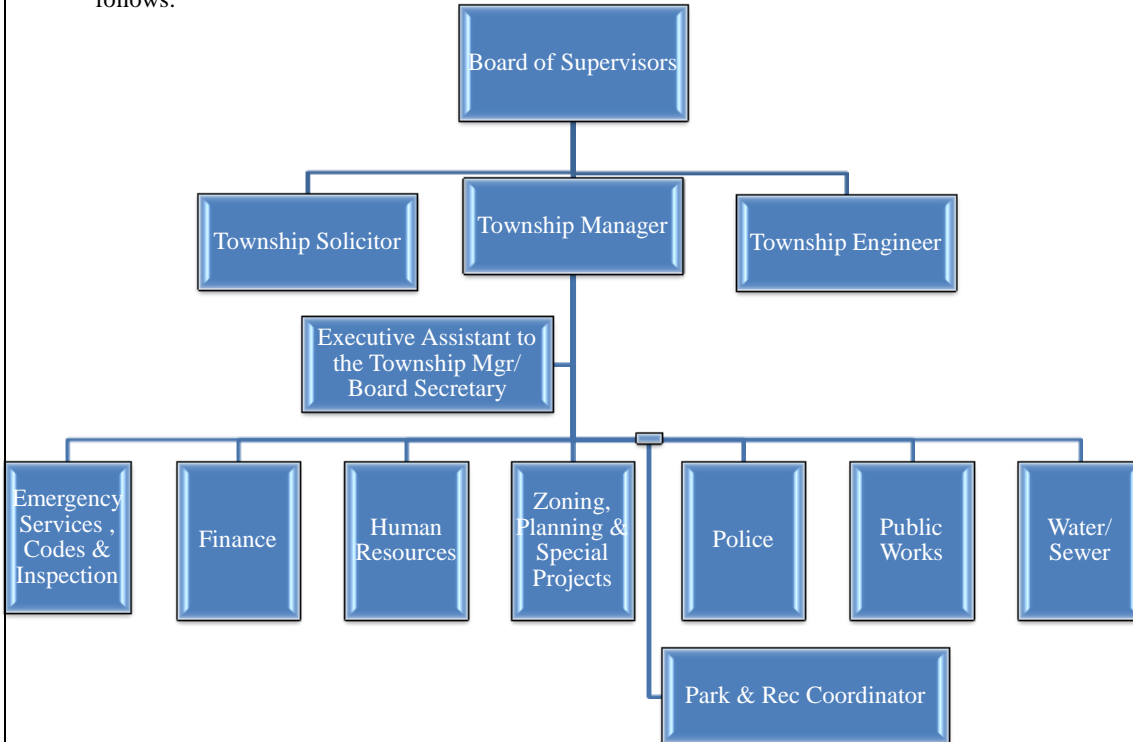
1. **Manage residential growth**—Current densities as regulated by the current zoning ordinance will be maintained to accommodate new development needed to meet requirements of the Pennsylvania Municipalities Planning Code and the township's share of regional population growth.
2. **Manage non-residential growth**—Development, while occurring at current intensities, will occur in the best manner possible by making sure ordinances and planning efforts are state of- the-art and follow current best practices.
3. **Promote sustainability and protect natural resources**—Environmental features and natural resources will be protected, through ordinances and enforcement of all environmental laws
4. **Preserve open space and protect agriculture**—Open space and farmland will be preserved, either through the development process or through use of available state and county grants.
5. **Promote mobility and connections**—Traffic will be managed by creating a local network of streets, by working with neighboring communities, by providing safe routes for bikes and pedestrians, and by working with PennDOT on local and regional highway and intersection improvements.
6. **Protect historic resources**—Historic sites and resources will be protected by cataloguing all important historic sites and using available tools to protect them.
7. **Build livable communities**—Township resources will be used wisely to provide good services to residents while maintaining fiscal responsibility.

Conclusion:

Following the comprehensive plan and implementing recommendations in the *Park, Recreation and Open Space Plan* will have a significant impact on the budget for years to come. The township must balance the recommendations/guidance in both plans with the need for all other township resources when developing annual budgets.

Organizational Structure

The authorized personnel responsible for programs and services for Warrington Township for 2019 are as follows:



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

Highlights

Key Dates:

Budget Work Sessions:	October 16, 2018
	October 23, 2018
	November 13, 2018
Proposed Budget presented to Board of Supervisors:	November 27, 2018
Board of Supervisor Vote on Proposed Budget:	December 11, 2018

Proposed Personnel Changes

- One new Full Time Police Officer
- One Part Time Fire Fighter position to become Full Time Fire Fighter
- One Part Time position to become Full Time-Human Resources Director
- One new Full Time operator position is proposed in Water/Sewer
- New Part Time Parks & Recreation Director

Taxes and Fees

- Real estate tax millage rate:
 - Debt Service will increase by 1 mill
 - General Fund will increase by .25 mills
- The 2019 Budget anticipates a change to the Water & Sewer rates from \$5.17 and \$6.67 to \$7.16 and \$6.15, respectively.

General Fund Budget Summary

2018 Projections:

- The 2018 Revenue is estimated at \$13,137,090, an increase of \$21,632 or .2% compared to the 2018 Budget.
- The 2018 Expenditures are estimated at \$12,898,848 which is \$215,678 or 1.6% less than the 2018 Budget
- The 2018 projected revenue is expected to exceed expenditures by \$238,242.

2019 Proposed Budget:

- The 2019 Revenue is budgeted at \$15,283,119, an increase of \$2,167,661 or 16.5% compared to the 2018 Budget.
- The 2019 Expenditures are budgeted at \$15,283,096, an increase of \$2,168,571 or 16.5% compared to the 2018 Budget.
- The 2019 Budget ending fund balance (undesignated) is estimated at \$4,669,825 or 31% of the 2019 Budget Expenditures. However, with the transfer of \$1.5 million to the 2019 Capital Bond Fund, the fund balance is expected to be reduced to \$3,169,825.

Warrington Township Budget | 2019

November 21, 2018

Chair and Members of the Board of Supervisors
Township of Warrington, Pennsylvania

The Board reviewed the Proposed Budget on multiple occasions in the fall, and conducted budget workshops on October 16 and November 13, 2018. Modifications resulting from the Board's review and public input are incorporated into this 2019 Proposed Budget. The purpose of this Budget Message is to highlight important aspects of the Budget. A more detailed analysis of each Budget account can be found in the accompanying worksheets.

The 2019 Budget document continues to build on the objectives established by Township Management to develop a more comprehensive and functional budget following in line with the Township's Comprehensive Plan. We will be preparing a budget document that meets the GFOA's award criteria. Budget elements of financial forecasting and benchmarking continue to be integrated into the document, so as to provide a complete reader friendly picture of the Township's future financial position.

Department directors prepared estimates for the current year expenditures and budgetary requests for next year, along with justification for changes in actual and requested spending levels. After reviewing all departmental information, Finance and Administration staff had meetings and discussions with departments to further refine the budgetary requests for both operating and capital budgets. In 2019, management will continue to search for traditional and innovative ways to provide the level of services and programs that residents have come to expect in the most cost-effective manner. This Budget recognizes the need to maintain fiscal stability by various means, including through those that directly utilize particular programs and services.

This Budget also continues the Township's reinvestment in existing facilities while acknowledging the financial challenges with doing so. This reinforces the Township's commitment to maintaining critical infrastructure and equipment.

We anticipated \$1.53 million NWWA water expenditures for water usage throughout the Township in 2019. This cost will be passed on to our customers through a new water rate for their bill (\$7.16 per 1,000 gallons). We are continuing the \$20 quarterly Water Service Fee towards lessening the amount of money we will need to borrow to fund Capital Improvement Projects and rehabilitation of existing infrastructure.

Districts 1, 2 & 3 rate in 2019 \$7.16 Water per 1,000 gallons

If approved in the 2019 Budget, the Warrington Township Water and Sewer Department has plans to update an existing Asset List that was compiled in 2009 to reflect today's existing water and sewer assets. Following the completion of this update, a long-term strategic plan will be established to determine rehabilitation/replacement scheduling and funding requirements for the future.

General Economic Conditions and Planning for the Future

The economic outlook for the Township is positive. There are some projects, such as the development at High Grove Manor (residential and commercial), Parkview at Warrington, and Perry Farm at Warrington that continue to generate revenue throughout 2018 and into 2019. There are other projects that are in the beginning planning stages that should be well under way in 2019 and create increased activity within the Township. Ongoing development generates jobs, enhances the Real Estate Tax base, and increases Earned Income Tax and Local Services Tax revenue. Also, new development adds to Park and Recreation Assessment Fees, which are used to improve Township parks.

For several years, 2014-2017, the Township operated with no tax millage increases. Yet, during that time, the Township took on many endeavors and absorbed the related expenses by taking in higher than usual revenue streams from development activity within the Township. Some of the projects, over the last four years, that were completed without passing any of the costs on to taxpayers include:

Year	Estimated 2018 Cost	Funding	Types of Projects Completed
2014	\$254,000	\$4 million Bond Issue	Public Works Complex, Road Paving, Palomino Basin Retrofit
2014	\$325,000	General Fund	Paid Career Firefighters
2016	\$380,000	\$6 million Bank Loan	Road Paving, Warrington Village Storm Sewer Rehabilitation, Park & Recreation Improvements

These three initiatives alone total \$959,000, which is the equivalent of approximately 2.67 mills in real estate taxes (each mill generates approximately \$359,000). **There was no tax increase during this period.** The township was able to do this because of temporary increases in revenue as a result of significant amounts of development that took place over this period and through a spike in Real Estate Transfer Tax from a couple of large property sales. In 2018, in order to re-establish a fund dedicated to the operations of the volunteer fire company, a 1.25 millage increase was enacted for the Volunteer Fire Company Fund. Correspondingly, there was a partial millage reduction in the General Fund in the amount of .3 mills.

As we prepare for 2019, the Township seeks to provide increased services to the residents of Warrington Township. These services include:

- Lion’s Pride Park - this allows for a transformation of the former Twin Oaks Day Camp into a unique, intergenerational, public park that is exciting, attractive, and engaging for people of all ages, accessible to people of all abilities, and environmentally sustainable.
- Addition of a Part-Time Parks & Recreation Director – this allows for more oversight of recreation activities and recreation facilities, and will provide leadership in the implementation of the Parks, Recreation and Open Space Plan. Additionally, this position will incorporate the new Lions Pride Park into the Township’s parks system, and create programming for this new park.

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- Transition of a Part-Time to Full-Time Human Resources Director – this allows for more dedicated time to coordination of employee benefits, training programs, and compliance with federal laws as well as implementation of programs that lead to cost savings for the Township.
- New Full-Time Water & Sewer Utility Worker – this allows for additional personnel to provide processing of service orders, meter readings, project inspections, as well as reactive and proactive maintenance of systems.
- Transition of a Part-Time to a Full-Time Firefighter – this allows for an increase in availability of dedicated personnel to provide education, prevention, rescue and emergency medical support services.
- New Police Officer – this allows for the township to continue providing a safe and secure environment for the citizens and visitors of Warrington Township.
- New Police Station – this allows for a state-of-the art facility that is ADA compliant, able to securely detain prisoners, and can meet the demands of the police department now, and in the future.

For 2019, the Township seeks to increase the General Fund millage rate by .25 mills and the Debt Service Fund millage by 1.00. This additional revenue will allow for road paving, storm drainage repairs, renovations to the Township building, construction of a new police station, and enhanced services. This millage increase would cause the average homeowner with an assessed property value of \$38,525 to pay an additional \$48 in Warrington Township real estate taxes in 2019.

Preparation of the budget results from the culmination of a collaborative process involving the efforts of many people including the Board of Supervisors, department directors, and Township staff. It is derived from a fiscally conservative approach that keeps in mind the needs of the community. The 2019 budget is a reflection of a well thought out plan to maintain the high standards and quality of life for the residents of Warrington Township.

Lastly, both the 2019 Proposed Budget and the 2019 Budget document could not have been completed without the hard work of the Finance Department. Cassandra Williams, Director of Finance, and her team of Amy Organek, Renee Scally, and Karen Palmer have put together the most comprehensive budget document this Township has ever had. The public and other interested parties will have a plethora of information regarding the Township at their fingertips. **Kudos to The Finance Team for their efforts.**

Warrington Township Budget **2019**

FUND BALANCE SUMMARY

The table below shows a complete summary of all our operating and capital fund recommendations.

	2018	2018	2018	2018	Proposed	Proposed	2019
<u>Operating And</u>	<u>Beginning</u>	<u>Estimated</u>	<u>Estimated</u>	<u>Ending</u>	<u>2019</u>	<u>2019</u>	<u>Ending</u>
<u>Capital Funds</u>	<u>Fund Balances</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Fund Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Balances</u>
General	4,431,560	13,137,090	12,898,848	4,669,802	15,283,119	15,283,096	4,669,825
Volunteer Fire Co. Fund	0	458,000	439,327	18,673	462,404	439,012	42,065
Water and Sewer Capital Fund	659,077	3,306,347	1,778,237	2,187,187	4,699,413	5,303,600	1,583,000
Water and Sewer Operating Fund	7,743,080	7,796,401	7,724,049	7,815,432	8,433,200	8,390,400	7,858,232
Water and Sewer -2014 Bond Fund	4,455,984	90,000	3,499,165	1,046,819	4,628,000	5,110,200	564,619
Capital Projects (2016 Bonds)	3,282,069	22,000	1,967,825	1,336,244	15,000	1,295,000	56,244
Open Space	2,174,245	562,500	420,000	2,316,745	1,687,150	3,550,000	453,895
2019 Capital Bond Fund	-	-	-	-	11,505,000	9,598,800	1,906,200
Capital Improvement Fund	269,768	199,000	433,100	35,668	227,500	160,000	103,168
Debt Service	8,269	1,839,502	1,931,631	(83,860)	2,242,434	2,158,574	0
Highway Aid Fund	385,365	738,263	627,767	495,861	736,990	650,609	582,242
Internal Service Fund	471,189	460,212	715,849	215,552	438,000	639,809	13,743
TOTALS →	\$ 23,880,606	\$28,609,315	\$32,435,797	\$ 20,054,124	\$50,358,210	\$52,579,101	\$17,833,233

Comment [BPL1]: Debt service and water/sewer op fund are negative ending 2019 balance? (in the below chart)

Comment [BPL2]: Change the name of the 2019 bond fund to the correct name. Remove the "14" from water sewer capital heading and "19" from the 2019 bond fund heading

Warrington Township Budget 2019

FUND BALANCE SUMMARY

	GENERAL	VOLUNTARY FIRE	W&S CAPITAL	W&S OPERATIONS	W&S BOND	CAPITAL PROJ 16 BOND	OPEN SPACE	2019 CAPITAL BOND FUND	CAPITAL IMPROVEMENTS	DEBT SERVICE	HIGHWAY AID	INTERNAL SERVICE	SUBTOTAL
BEGINNING FUND BALANCE	\$ 4,669,802	\$ 18,673	\$ 2,187,187	\$ 7,815,432	\$ 1,046,819	\$ 1,336,244	\$ 2,316,745	\$ -	\$ 35,668	\$ (83,860)	\$ 495,861	\$ 215,552	\$ 20,054,124
SOURCES OF FUNDS													
Real Estate Taxes	2,921,539	459,904	-	-	-	-	-	-	-	2,235,734	-	-	5,617,177
Act 511 Taxes	6,414,000	-	-	-	-	-	-	-	-	-	-	-	6,414,000
Business Licenses and Permits	607,200	-	-	-	-	-	-	-	-	-	-	-	607,200
Fines	277,500	-	-	-	-	-	-	-	-	-	-	-	277,500
Rents & Royalties	430,000	-	-	-	-	-	-	-	-	-	-	-	430,000
State Shared Revenue	669,050	-	-	-	-	-	1,136,650	-	-	-	726,990	-	2,532,690
Charges For Services	131,750	-	1,703,082	8,264,000	-	-	-	-	-	-	-	-	10,098,832
Public Safety	955,695	-	-	-	-	-	-	-	-	-	-	-	955,695
Miscellaneous	115,500	-	-	-	-	-	-	-	-	-	-	-	115,500
Interfund Transfers	156,060	-	853,439	-	4,538,000	-	-	1,500,000	223,500	-	-	398,000	7,668,999
Special Assessments	323,500	-	-	-	-	-	-	-	-	-	-	-	323,500
Recreation Program Fees	268,825	-	-	-	-	-	-	-	-	-	-	-	268,825
Solid Waste Collection Fees	163,000	-	-	-	-	-	-	-	-	-	-	-	163,000
Reserves	1,500,000	-	-	-	-	-	-	-	-	-	-	-	1,500,000
Other Revenues	349,500	-	1,078,592	159,200	-	-	321,000	-	-	-	-	40,000	1,948,292
Interest Earnings	-	2,500	-	10,000	90,000	15,000	4,500	5,000	4,000	6,700	10,000	-	147,700
Donations	-	-	-	-	-	-	225,000	-	-	-	-	-	225,000
Proceeds from Sale of Bonds	-	-	-	-	-	-	-	10,000,000	-	-	-	-	10,000,000
Loan Proceeds	-	-	1,064,300	-	-	-	-	-	-	-	-	-	1,064,300
Total Sources	15,283,119	462,404	4,699,413	8,433,200	4,628,000	15,000	1,687,150	11,505,000	227,500	2,242,434	736,990	438,000	50,358,210
USES OF FUNDS													
Salaries & Benefits	10,104,895	-	-	1,375,000	-	-	-	-	-	24,068	-	-	11,503,963
Operating Expenditures	3,454,701	439,012	-	3,954,000	46,200	-	-	-	-	2,750	350,600	-	8,247,263
Capital Expenditures	-	-	5,303,600	-	5,064,000	1,295,000	3,550,000	9,598,800	160,000	-	48,000	639,809	25,659,209
Transfer	1,723,500	-	-	1,009,500	-	-	-	-	-	-	-	-	2,733,000
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	1,103,900	-	-	-	-	-	1,341,590	210,000	-	2,655,490
Interest	-	-	-	948,000	-	-	-	-	-	790,167	42,009	-	1,780,175
Total Expenditures	15,283,096	439,012	5,303,600	8,390,400	5,110,200	1,295,000	3,550,000	9,598,800	160,000	2,158,574	650,609	639,809	52,579,101
Change in Fund Balance	23	23,392	(604,187)	42,800	(482,200)	(1,280,000)	(1,862,850)	1,906,200	67,500	83,860	86,381	(201,809)	(2,220,891)
ENDING FUND BALANCE	\$ 4,669,825	\$ 42,065	\$ 1,583,000	\$ 7,858,232	\$ 564,619	\$ 56,244	\$ 453,895	\$ 1,906,200	\$ 103,168	\$ (0)	\$ 582,242	\$ 13,743	\$ 17,833,233

READER'S GUIDE TO THE BUDGET

The purpose of this reader's guide is to outline the Township's budget process, clarify the format and content of the budget document, and explain certain aspects of the Township's financial structure as it relates to the budget process. A glossary of key terms is provided at the end of this document.

It is suggested that examination of this budget document be preceded by a review of the Budget Message. The Budget Message provides an overview of the major assumptions relating to the budget, summarizes the major goals and policy changes, updates the status of the Township's finances and service levels, and provides other significant information on the budget.

PURPOSE OF THE BUDGET

The annual budget is the medium through which the Township Board of Supervisors establishes the authorization of the Township government to spend money during a fiscal year for specific purposes. The budget is a financial, operations, communications and policy guide which, reflects the allocation of limited revenue among competing uses.

BUDGET PROCESS/CALENDAR

Financial management is a responsibility that is carried on throughout the year. Quarterly financial analyses are presented to the Board of Supervisors to communicate financial information. Management maintains and updates a long range (multi-year) financial model to provide overall financial guidance. This information provides the background for the formal, annual budget preparation process.

The 2019 budget development process began in the summer when Department Managers began preparing their anticipated goals for 2019 and budget requests. Throughout the fall, these requests were reviewed and analyzed by the Township Manager's Office and the Finance Director. Department liaisons' of the Board of Supervisors communicated with the department heads in their areas of oversight to review budgeting needs and priorities.

The five-year Capital Improvement Program budgeting process begins in late spring of each year. Staff, working with the Township Engineer on projects requiring engineering, prepares recommended projects for inclusion in the Program.

The 2019 Proposed Budget and the 2019 - 2023 Proposed Capital Improvement Program was made available to the public. Budget workshops were held in October and November 2018 on both the 2019 - 2023 Proposed Capital Improvement Program and the 2019 Proposed Budget and both are scheduled to be adopted on December 11, 2018.

BUDGET FORMAT AND CONTENT

The budget document begins with summary information and the Budget Message. Following the Reader's Guide is the Fund Budgets section of the Budget. This section presents financial policies and summary information for revenue and expenditures of the General Fund and the other budgeted funds used by the Township.

Next follows the Departmental Budgets section, which presents each department's mission, major responsibilities, specific goals for 2019, 2018 accomplishments, and three years of financial expenditure data by fund.

The Supplemental Information section provides additional applicable information and summaries not included elsewhere.

FINANCIAL STRUCTURE

The Township's financial structure and budget have been established and developed through statutory requirements and guidelines of the Commonwealth, the use of fund accounting based upon Generally Accepted Accounting Principles (GAAP), and specific operational considerations particular to the Township.

Financial resources have been segregated into twelve major funds: General Fund, Volunteer Fire Company Fund, Water/Sewer Capital Fund, Water & Sewer Operating Fund, Water/Sewer Bond Fund, Capital Projects 2016 Fund, Open Space Funds, Capital Improvement Fund, Debt Service, Highway Aid Fund, Internal Service Fund and 2019 Capital Bond Fund. All fund budgets are in the Fund Budget Section. It is the Fund (and not departmental) allocations and budgets that control the Township's spending.

The basis of the coding structure continues to be the fund. In addition, funds are budgeted to the department using key codes, which are a combination of the department and fund.

While expenditures are assigned to a department, an expense code and a fund, a department may incur spending in a few different funds.

Revenue generated is assigned to a fund and used to provide a source of income to pay for the Fund's resource requirements. It is the close matching of revenue availability with the use of financial resources through expenditures and encumbrances that balances each Fund and provides for financial stability in the operation of the Township.

BUDGET CONTROL AND BASIS OF BUDGETING

During the year, budgetary control is undertaken at the individual department, Finance Department and Township Manager's Office level. The Financial Director meets with each department to review their current budgets and recommend necessary fund transfers.

The Township prepares its budget and internal financial statements on a modified accrual basis. Revenues are recognized when they are measurable, i.e., when the amount of the transaction can be determined, and available, i.e., when the revenues are collectible within the current period or within a time frame to pay liabilities of the current period.

CAPITAL BUDGETING

The Capital Improvement Program (CIP) is a separate document outlining the Township's plan by year, for long-term capital requirements. Expenditures for projects in the first year of the five year plan are budgeted in the Capital Projects Fund, Capital Improvement Fund, the 2019 Capital Bond Fund, Open Space Fund, the 2016 Capital Bond Fund, and the Water & Sewer Capital Funds. These are primarily construction projects or major purchases that generally have a useful life of twenty years and a unit or project cost of \$10,000 or more. A project may be multi-year in project construction life or funding. The CIP is financed primarily from general obligation bonds issued by the Township, federal and state grants and assessment charges on utility bills.

The Water & Sewer Fund owns all of the assets of the sewer system. These are of the same nature as those assets acquired through the Capital Projects Fund, financed through a share of general obligation bonds. These assets are recorded on the Fund's balance sheet and depreciated over their useful life.

Many of these capital asset acquisitions or improvements do not add new operating or maintenance costs to the Township's budget. These are replacements or reconstruction of existing assets and therefore save the Township in reduced maintenance and repair costs. First time assets generally do increase operating and maintenance costs. These costs would then become components of future operating budget requirements. See the individual funds for further discussion of the capital projects and the impact on the Operating Budget.

Budget Calendar

July 9, 2018	Budget package and instructions sent to all Departments Heads – To be submitted to Finance by August 10, 2018.
August 13 –Sept. 7, 2018	Director of Finance compiles Department Budgets and Other Funds and prepares preliminary projections for year-end 2018 and 2019 Proposed Budget.
September 10 - 14, 2018	Township Manager and Director of Finance meet with Department Heads to review department budgets, equipment needs and capital projects.
September 17 - 26, 2018	Meetings with Department Heads, Township Manager, Director of Finance, and Board of Supervisors' liaisons.
October 16, 2018	Budget Work Session – Departmental personnel requests. Presentation at Board of Supervisors' Meeting a 5-year outlook for General Fund Revenue, Expenditures, and Fund Balance.
October 23, 2018	Budget Work Session - Proposed 5-year Capital Improvement Plan (CIP) (2019 – 2023) – Feedback requested from Supervisors.
Oct. 24 – Nov. 8, 2018	Supervisor Feedback incorporated into CIP and Proposed Budget. Revised 2018 projections incorporated into Proposed Budget.
November 13, 2018	Budget Work Session - PowerPoint Presentation of 2018-2022 Capital Improvement Plan and draft of Operating Budget.
Nov. 14 - Nov. 20, 2018	Incorporate Supervisor feedback, Final adjustments and final projections incorporated into 2019 Proposed Budget and CIP.
November 27, 2018	2019 Proposed Budget and 2019- 2023 CIP presented to Board of Supervisors.
December 4, 2018	Budget Work Session (Tentative, if necessary).
December 11, 2018	Board of Supervisors to vote on budget.

Budget Process



Annual Budget Preparation

1. Department Directors are given departmental budget worksheets and information gathering requests.
2. After the departmental budget worksheets and other information are received, meetings with the Department Managers and Board Liaisons are held. The Township Manager and the Finance Department begin preparing the Budget.
3. Near the end of September, the Board of Supervisors’ liaisons convene a meeting(s) to discuss the preliminary figures of the Budget. The meeting(s) provide direction for Staff to finalize the Proposed Budget.

Proposed Budget

1. The Board of Supervisors establishes a public sessions(s) date for the Proposed Budget.
2. The Township Manager and the Finance Department complete the Proposed Budget and submit the document to the Board of Supervisors.
3. Staff makes the Proposed Budget available for inspection by the public, not less than two (2) weeks before a public session on the Budget.

Public Sessions

1. Typically at the Board of Supervisors Regular Meeting in October and November, at least two public sessions are held to discuss the Proposed Annual Budget.
2. The Township Manager and the Director of Finance make a presentation on the Proposed Budget to the Board.
3. After public input and direction from the Board regarding that input, Staff prepares the Annual Budget for adoption.

Adoption of the Annual Budget

The Board of Supervisors shall adopt the Budget by ordinance on or before the last day of the last month of the fiscal year currently ending.

FINANCIAL POLICIES

CASH MANAGEMENT AND INVESTMENTS

It shall be the policy of the Board of Supervisors to ensure that public funds are protected while optimizing the return on Township funds through investing cash balances in accordance with this policy.

The primary objectives of investment activities, in priority order, shall be:

- Legality – All investments shall be made in accordance with all applicable laws of the Commonwealth of Pennsylvania.
- Safety – Safety of principal shall be of highest priority. Preservation of capital in the portfolio of investments shall be ensured through the mitigation of credit risk and interest rate risk.
- Liquidity – Investments shall remain sufficiently liquid to meet all operating requirements that are reasonably anticipated. A fiscal year operations anticipated cash flow shall be developed so that investments can be made as early as possible, with maturities concurrent with anticipated cash demands.
- Yield – Investments shall be made with the objective of attaining a market-average rate of return throughout the budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs.

SCOPE AND AUTHORITY:

All funds shall be invested in accordance with this policy. This includes all funds which are property of the Township or funds held by the Township, as fiduciary, including the General Fund, the Water & Sewer Fund, bond proceeds, capital reserve funds and all other such funds. However, this policy shall not cover other funds which are not property of the Township such as pension funds. Legal authority and rules pertaining to this policy include: Section 3204.1 of the Act of May 1, 1933 (P.L. 103, No. 69), reenacted and amended November 9, 1995 (P.L. 350, No. 60), known as the Second Class Township Code. The Township Board of Supervisors reserves the right to amend this policy or waive any of its guidelines in order to address fiscal requirements and/or market conditions provided that any amendments or waivers comply with all applicable laws.

DEFINITIONS:

- Short-term – any period twelve (12) months or less.
- Long-term – any period exceeding twelve (12) months' duration.
- Concentration of credit risk – the risk associated with the consolidation of investments in a single pool, institution, or instrument.
- Credit risk – the risk of loss of principal due to the failure of the security issue or backer of the issue.
- Custodial credit risk – the risk of loss associated with consolidation of investments with a single institution where the Township may rely on the institution to hold

investments on behalf of the Township or through collateral action when the instruments are not in the Township name.

- Interest rate risk – the risk that the market value of securities will fall due to changes in general interest rates.

DELEGATION OF RESPONSIBILITY:

The Board shall delegate to the Township Manager or the Finance Director the responsibility to manage the Township's investment program in accordance with this policy. No revenue derived from Water and Sewer Department Operations shall be comingled with other funds of the Township (as per Resolution 93-R-18). All investments will be made with financial institutions with which the Township already has an established banking relationship with. All investments made in other financial institutions must be approved by the Board of Supervisors. Additionally, all investments other than traditional checking or savings accounts, money market accounts, certificates of deposit, or U.S. treasury bills must be approved by the Board of Supervisors.

The Finance Department will provide regular information concerning cash positions and investment performance.

An annual review of the investments shall be performed by the Chief Financial Officer, based upon the anticipated cash flow of all Township funds, e.g. general, capital reserve, sewer/water, and bonds.

The Director of Finance shall report the following to the Board on a monthly basis:

- Amount of funds invested.
- Interest earned.
- Type and the amount of each investment.
- Names of the institutions where investments are placed.

GUIDELINES:

As stated in the Second Class Township Code, there are certain types of investments in which the Township is permitted to invest. These investments include:

- Authorized types of investments of township funds are:
 - United States Treasury bills.
 - Short term obligations of the Federal Government or its agencies or instrumentalities.
- Deposits in savings accounts of time deposits, other than certificates of deposit, or share accounts of institutions insured by the Federal Deposit Insurance Corporation, the National Credit Union Share Insurance Fund, the Pennsylvania Deposit Insurance Corporation or the Pennsylvania Savings Association Insurance Corporation, or their successor agencies, to the extent that the accounts are so insured and, for any amounts

above the insured maximum, if approved collateral therefore is pledged by the depository.

- Obligations of the United States of America or any of its agencies or instrumentalities backed by the full faith and credit of the United States of America, of the Commonwealth of Pennsylvania or any of its agencies or instrumentalities backed by the full faith and credit of the Commonwealth or of any political subdivision of the Commonwealth of Pennsylvania or any of its agencies or instrumentalities backed by the full faith and credit of the political subdivision.
- Shares of an investment company registered under the Investment Company Act of 1940 (54 Stat. 789, 15 U.S.C. §80a-1 et seq.), whose shares are registered under the Securities Act of 1933 (48 Stat. 74, 15 U.S.C. §77a et seq.), if the only investments of that company are in the authorized investments for township funds listed in paragraphs (1) through (4).
- Certificates of deposit purchased from institutions insured by the Federal Deposit Insurance Corporation, the National Credit Union Share Insurance Fund, the Pennsylvania Deposit Insurance Corporation or the Pennsylvania Savings Association Corporation or their successor agencies, to the extent that the accounts are so insured. However, for any amounts above the insured maximum, the certificates of deposit shall be secured by a pledge or assignment of assets of the institution, and the collateral may include loans, including interest in pools of loans, secured by first mortgage liens on real property. Certificates of deposit purchased from commercial banks shall be limited to an amount equal to twenty percent of a bank's total capital and surplus. Certificates of deposit purchased from savings and loan associations or savings banks shall be limited to an amount equal to twenty percent of an institution's assets minus liabilities.
- Any investment authorized by the 20 Pa. C.S. Ch. 73 (relating to fiduciaries investments). This paragraph is limited to investments for any pension or retirement fund.

All securities shall be purchased in the name of the Township or the Township Water & Sewer Department and held by the bank's trust department or by an agent in the Township's name.

All investment advisors or banking institutions shall be provided with a copy of this policy and all applicable statutes related to Township investments, and shall be required to comply fully with these requirements.

The Township shall require all investment advisors or banking institutions to submit annually audited financial statements.

Disclosure

The Director of Finance, being involved in the Township’s investment process, shall disclose all personal business activity that could conflict with the proper execution and management of the investment policy or could impair their ability to make impartial decisions.

Audit

All investment records are subject to annual audit by the Township’s independent auditors.

The audit shall include, but not be limited to, independent verification of amounts and records of all transactions, as deemed necessary by the independent auditors.

It shall be the responsibility of the investment advisor or banking institution to maintain necessary documents to permit independent audit of the Township’s investments.

Bond Proceeds

Bond proceeds shall be invested in accordance with the Local Government Unit Debt Act (Act of July 12, 1972 P.L. 78 1, No. 185) and applicable federal and state laws, subject to approval by the solicitor and/or bond counsel and the Township.

Investment transactions arising from bond proceeds shall be reported monthly to the Board in accordance with this policy.

Compliance with GAAP

Township funds shall not be invested in foreign currency and shall not have any related risk that would require disclosure pursuant to GASB Statement 40.

Township investments shall limit the exposure to loss of principal due to market changes in interest rates.

Township investments in authorized instruments that are not backed by the “full faith and credit” of the federal or state government shall be limited to those with the highest two (2) credit ratings for such instruments issued by a recognized organization.

If the rating of any instrument is reduced after the purchase and is no longer in compliance with this policy, the individual responsible for Township investments shall replace the investment immediately upon receipt of notice of the rating change and notify the Board of the rating change, action taken and replacement investment.

CAPITAL PROJECTS FUNDING POLICY

Comment [BPL3]: Add: Capital Projects funding policy

Purpose

The Capital Projects Funding Policy sets guidelines to fund Capital Improvement Projects or for the acquisition of capital equipment that cost at least \$10,000 and has a useful life of at least ten years. Finding alternative ways of funding these projects will minimize the township's reliance on long-term debt. Whenever possible, capital costs should be financed by means other than borrowing. In addition to soliciting outside grant funding, Warrington Township should utilize pay-as-you-go methods such as regular contributions from other funds.

Policy

The following methods of obtaining funds are to be utilized for the carrying out of Capital Improvement Projects or capital equipment acquisition. They are ranked in descending order with the most desirable method listed first.

1. Grants – Opportunities for federal, state, local government and other grants sources should be explored and applied for whenever possible. Funds accumulated under this policy may be used as a match of grant funds as may be required by the grantor.
2. Interest Income – Interest earnings on any accumulated funds under this policy should be utilized to fund future projects or capital asset acquisition.
3. Contributions of non-reoccurring revenue. The Board of Supervisors may through resolution contribute any amount over fifteen percent (15%) of one-time, non-re-occurring revenue in the General Fund. The fifteen percent will be determined during the budget building process by estimating year-end revenue totals for each revenue line item contained in the budget. If it is projected that a revenue category that had non-reoccurring revenue and will exceed the budgeted level by at least 15%, the Board of Supervisors may assign any portion of the amount over 15% for capital projects or capital asset acquisition. When making any decision as to a contribution of non-reoccurring revenue, the Board of Supervisors should take into consideration whether or not the township has met its threshold under the Fund Balance Policy. Examples of non-reoccurring revenue includes, but is not limited to:
 - a. Real Estate Transfer Tax from the sale of property not routinely sold, such as a shopping center, office or apartment building, or an industrial property.
 - b. Permit fee revenue from unusually large-scale residential or commercial development projects.
 - c. Proceeds from the sale of township owned building or property.
 - d. Donations or contributions.

- e. Borrowing through the issuance of Bonds, Notes or Collateral should be considered after all other means of funding have been exhausted.

DEBT

The Township's Debt Management Policy statement sets forth guidelines for the financing of capital expenditures of the Township. It is the objective of the policy that (1) the Township obtains financing only when necessary and consistent with this policy, (2) the process for identifying the timing and the amount of debt financing be as efficient and open as possible, and (3) the most favorable interest rates and other related costs be obtained.

Debt financing is permitted to be issued or incurred under Commonwealth of Pennsylvania laws and shall only be used to purchase capital assets that will not be acquired from current resources. The payout schedule of any debt the Township issues shall generally not exceed the useful life of the asset or project; this allows for a close match between those who benefit from the asset and those who pay for it.

To enhance creditworthiness and prudent financial management, the Township is committed to systematic capital planning, intergovernmental cooperation and coordination, and long term financial planning. Evidence of this commitment to capital planning will be demonstrated through the annual adoption and periodic review of the five-year Capital Improvement Program (CIP), cash flow analysis of the spending plans, and regular public reporting of the information. The Township Board of Supervisors reserves the right to amend this policy or waive any of its guidelines in order to address fiscal requirements and/or market conditions.

1. Use of Debt Financing

- a. Debt financing will not be considered for any recurring purpose such as current operations or maintenance expenditures.
- b. The Township will invest any bond proceeds in safe, statutorily approved investment instruments, designed to match the expected cash flow needs of the capital projects. Adherence to the IRS Code and guidelines on arbitrage shall be followed, with the assumption that the Township will strive to meet the IRS spending exceptions that allow for arbitrage-related exemptions from rebate for these funds.
- c. The Township will use debt financing only for one-time capital improvement projects and unusual and long-lived (over 10 years) major equipment purchases under the following circumstances:
 - i. The projected useful life of the projects and/or equipment will be no less than ten years and collectively be equal to or exceed the term of the financing;

ii. There is anticipated to be revenue sufficient to service the debt, whether from anticipated annual revenue from the General Fund, Water & Sewer Fund, or other approved sources.

2. Structure and Term of Debt Financing

- a. Debt will be issued and structured to match projected capital cash flow needs, minimize the impact upon future budgetary revenue needs, and maintain a relatively rapid payment of principal.
- b. The Township will utilize borrowing terms of 20 years or less.
- c. General Obligation bonds will be the typical mode of long term debt financing, but bank loan or bond pool financing will be considered.
- d. Competitive sales of bonds will be generally preferred, depending upon market conditions.
- e. Bond issues will be structured to generally seek level debt service schedules so as to minimize significant changes from year to year in overall debt repayments.
- f. The typical structure of bonds will result in level or declining principal and interest (combined) payments over the term of the debt. There shall be no “balloon” payments due at the end of the term for long term debt.
- g. The Township will not use or issue interest rate derivatives or swap instruments.
- h. Principal payments will typically commence the calendar/fiscal year following the issuance of the bonds.
- i. The Township will be mindful of the potential benefits (from lower interest rates) of issuing “bank-qualified” bonds, and will pursue such benefits when practical.
- j. The Township will typically seek fixed rate financings, especially in times of stable credit markets, however, from time to time, variable rate financing will be considered.
- k. Call provisions will typically be included in new money bond issues. The call provisions will range between 5 year and 10 years.
- l. The Township will be mindful of its non-electoral debt limitations established by State law and endeavor to operate well within such limits at all times.
- m. The Township will seek to refund/refinance (current and/or advanced) its prior bond issues if favorable market conditions exist. A goal of achieving overall net present value savings of at least 3% will be a guiding benchmark.

- n. The sizing of any debt borrowing of the Township will be made after taking into consideration the probable timing and sizing of future borrowings so as to properly plan for future estimated capital cash flow needs.

PURCHASING

This policy applies to all purchases, contracts for goods and construction entered into by Warrington Township.

Definitions

1. Blanket Purchase Order – Blanket purchase orders are available to departments when there is a need to repetitively purchase miscellaneous supply items from a single vendor. A blanket purchase order is issued for a specific dollar amount. When the encumbered dollars have been used, a new requisition must be processed to reestablish the blanket order for further purchases.
2. Cost-reimbursement Contract – A contract under which a bidder is reimbursed for costs which are allowable and allocable in accordance with the contract terms and the provisions of this policy, and a fixed fee or profit, if any.
3. Goods – All material, equipment, supplies, printing and computer hardware and software.
4. Governing Body – The Warrington Township Board of Supervisors.
5. Informality – A minor defect or variation of a bid or proposal from the exact requirements of the Invitation to Bid, or the Request for Proposal, which does not affect the price, quality, quantity, or delivery schedule for the goods, services, or construction being procured.
6. Professional Services – Work performed by an independent bidder within the scope of the practice of accounting, architecture, land surveying, landscape architecture, law, medicine, optometry, pharmacy, actuarial services, or professional engineering.
7. Public Body – Any legislative, executive or judicial body, agency, office, department, authority, post, commission, committee, institution, board, or political subdivision created by law to exercise some sovereign power or to perform some governmental duty, and empowered by law to undertake the activities described in this policy.
8. Request for Proposals – All documents, whether attached or incorporated by reference, utilized for soliciting proposals.
9. Responsible Bidder – A bidder that has the capability, in all respects, to perform fully the contract requirements and the moral and business integrity and reliability which will assure good faith performance, and who has been prequalified, if required.
10. Responsive Bidder – A bidder that has submitted a bid that conforms in all material respects to the Invitation to Bid.

11. Services – Any work performed by an independent bidder, except for construction, which does not consist primarily of acquisition of equipment or materials, or the rental of equipment, materials and supplies.

Approval Authority for Purchases

A Purchase Requisition for the purchase of supplies, equipment or services shall be created for amounts greater than \$4,000. Personnel in the requesting department shall create a purchase requisition as well as scan and attach supporting documentation in the Caselle Software for approval by the Department Head and the Director of Finance. Upon approval, Accounts Payable will create a Purchase Order in Caselle which will be printed out and attached to the invoice for payment. When required, departments will e-mail the Purchase Order to the vendor. All Purchase Requisitions for an amount over the bidding threshold (*) must also be approved by the Township Manager. The Director of Finance will forward the Purchase Requisition to the Township Manager for approval and will notify the Department Head if approved. *The Director of Finance and Township Manager have full authority* to question the quality, quantity, kind, and source of materials and services being requisitioned.

(*) Effective January 1, 2012, under Pennsylvania ACT 90-2011, the bid threshold for advertising and bidding was changed from \$10,000 to \$18,500 and is subject to change every calendar year based on the Consumer Price Index for the period ending September 30th of each year. This amount will be rounded to the nearest \$100 and no annual increase will exceed 3%. As of January 1, 2018, the bid threshold is \$20,100.

Purchases that exceed \$4,000 but are less than the bidding threshold (currently \$20,100) shall be subject to the following provisions:

- A. Insofar as it is practical, no less than three (3) businesses shall be solicited to submit quotations for purchases over \$4,000.
- B. Awards shall be made to the business offering the lowest responsible quotation.
- C. The name of the businesses submitting the quotation, the date and the amount of each quotation shall be recorded and maintained as a public record by attaching to the respective invoice.
- D. All quotations solicited that are expected to exceed \$4,000 shall be submitted in writing by the businesses.
- E. All purchases under \$4,000 do not require pre-approval by the Township, as long as the item(s) was budgeted accordingly. All unbudgeted purchases must be approved by the Township to ensure the availability of funds.
- F. The purchase of goods or services shall not be artificially divided so as to constitute a small purchase.

- Written quotations from at least three qualified and responsible contractors are required for all contracts and or purchases that exceed \$4,000 and less than \$20,100.
- Purchases between \$10,900 and \$20,100 require the approval of a member of the Board of Supervisors. After the purchase requisition is approved. The Finance Department will forward the purchase information, via email, to the Board of Supervisors department liaison. After a Supervisor's approval, the Director of Finance will then approve.
- For all purchases that exceed \$1,000 but are less than \$4,000, it recommended that at least three verbal quotes are received in order to ensure that the Township is getting the best value.

Township employees are not to enter into procurement contracts, or in any way obligate Warrington Township for procurement indebtedness except as specifically authorized by this manual, by the Township Manager or by the Director of Finance.

FUND BALANCE

Fund balance is the net position of a governmental fund which means the excess of a fund's assets over its liabilities. The Township shall maintain a minimum year-end GF undesignated fund balance no less than 10 percent of that year's total GF operating expenditures. This will provide a minimum GF reserve for emergencies and contingencies and allow the Township to realize a certain level of investment earnings. Further, it is the goal of the Township to maintain a year-end GF undesignated fund balance within a minimum of 10 percent and a maximum of 15 percent of that year's total GF operating expenditures. Undesignated GF fund balance is defined as those financial resources available for spending and therefore not reserved for specific purposes such as encumbrances.

1. Fund Balance Planning: Each calendar year during the budget-building process, the GF fund balance reserve will be evaluated by the Board of Supervisors to determine if adequate levels of reserves are being maintained, based upon the Township's financial strength and economic conditions. The Township will retain flexibility to allocate available funds based on the current circumstances and needs of the Township. Financial analysis for the planning of the following year's year-end GF undesignated fund balance will be undertaken by the Township's Finance Director and presented periodically to the Board of Supervisors. At a minimum, such analysis shall be reported in advance of or within the publication of the annual GF Proposed Budget in November.

2. Fund Balance less than 10 Percent: If the year-end GF undesignated fund balance has fallen or is expected to fall below 10 percent, the Board of Supervisors shall adopt a plan to provide for a scheduled replenishment back to a minimum of 10 percent by the end of the next fiscal year. In the absence of such a Board plan, the Township Manager shall implement expenditure reduction measures to accomplish such replenishment.

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3. **Fund Balance less than 10 Percent Goal:** If the year-end GF undesignated fund balance has fallen or is expected to fall below the minimum goal of 10 percent as outlined in this policy, the Township Manager will present a plan for consideration by the Board of Supervisors to implement actions that would restore the fund balance to at least the minimum 10 percent goal.

4. **Fund Balance in excess of 15 Percent Goal:** If the year-end GF undesignated fund balance has exceeded or is expected to exceed the maximum goal of 15 percent as outlined in this policy, the Board of Supervisors may direct the Township Manager to present a plan for consideration by the Board to implement actions that would reduce the fund balance to within the goal range of 10 percent to 15 percent.

Fund balance for enterprise funds is defined as the excess of a fund's current assets over its current liabilities. For the Township enterprise funds, the Water & Sewer Fund shall strive to maintain an annual minimum operating reserve or fund balance of 10 percent of operating expenditures in each of its enterprise funds. This minimum level is to establish a reasonable reserve for emergencies and contingencies.

GENERAL FUND – FUND POLICY CALCULATION

	2017 Actual	2018 Adopted	2018 Projected	2019 Proposed
Beginning Balance	3.90	4.02	4.43	4.67
Revenues	13.10	13.11	13.10	15.28
Expenditures	12.64	13.11	12.89	15.28
Surplus/Deficit	0.46	-	0.21	-
Ending Fund Balance	4.43	4.02	4.67	4.67
Ending Fund Balance as a % of Annual Operating Expenditures	35%	31%	36%	31%

Fund Listing

General Fund (01)

The General Fund is the primary operating fund for the Township. The fund is supported by taxes, fees, and other revenues that may be used for any lawful purpose. This is the principal fund of the Township and includes all operations not required by law or policy to be recorded in other funds.

Volunteer Fire Company Fund (03)

This fund was re-established in 2018 to set aside revenue from real estate taxes and record expenses specifically for the volunteer fire company.

Water and Sewer Capital Fund (06)

This fund, which began in 2015, is being used to separate out from Fund 08 (Water & Sewer Fund) those non-recurring fees paid by developers to connect to the sewer and public water systems. It is also used for projects associated with the water contamination issues and funded by the Cooperative Agreement with the Air National Guard. Primary revenue is from water tapping fees and sewer tapping fees.

Water & Sewer Fund (08)

The Water and Sewer Fund derives its revenue primarily from fees charged to residents, businesses, and other institutions that are connected to the public water and sewer systems.

Water and Sewer 2015 Bond (09)

This fund was instituted in 2014 and accounts for proceeds from the sale of bonds (\$10 million) in 2014 and related capital project expenses. Primary revenue is from interest earnings.

Capital Projects – 2016 Bond Issue/Loan (14)

2016 bank loan of \$6 million to fund two years of capital projects. Revenue is from interest earnings. Projects funded are primarily for the new Police Station and renovations to the Township Building; storm drain rehabilitation; road resurfacing; and Swim Club rehabilitation.

2019 Bond Fund (#15)

Proceeds from sale of bonds of \$10 million will be used to fund the costs of the new police station and other Capital Projects

Open Space Fund (16)

This fund is primarily for the acquisition and improvements to open space and parks, and for historic preservation. Funds are also used to increase the trail system throughout the Township.

Fund Listing (Continued)

Capital Projects (17)

This Fund was created to receive proceeds from a 2014 Bond Issue in the amount of \$4 million to fund Capital Projects including Phase II of the new Public Works Complex, the Streambank Stabilization Project, and other projects.

Capital Improvements (19)

The source of revenue for this fund comes primarily from the Park and Recreation Fee and also “one-time” or unusually large spikes in revenue from General Fund categories. Expenses are for Capital Projects at Township Facilities or Parks and other Capital Projects.

Debt Service Fund (21)

Revenue for this fund is derived primarily from a Real Estate Tax levy on property owners. Expenditures are for the re-payment of debt incurred from the sale of bonds or for loans taken out to fund various Capital Projects. All expenditures are for the repayment of principal, interest expenses, or trustee fees.

Highway Aid – (Liquid Fuels) (35)

Revenue for this fund typically comes from two sources, the annual allocation from the Commonwealth of Pennsylvania and interest earnings. Due to the new Transportation Funding bill, the annual Liquid Fuels allocation is in the third year of four continuous years of annual increases. Expenses are primarily for snow removal and the paving of roads.

Internal Services (38)

This fund’s major source of revenue is an assessment made to various departments in the General Fund to fund the purchase of replacement vehicles and major equipment such as document management or a computer upgrade project. Other sources of revenue are from loan proceeds and revenue from the sale of surplus equipment. Expenditures are for the purchase or lease of vehicles, major equipment, or major computer upgrade projects.

Police Pension Fund (60)

Revenue is derived from interest and dividends earnings; loss on investments; and employee contributions. Expenses are for payments to retirees as well as advisory and actuarial fees.

Municipal Employees Pension Fund (65)

Revenue is from interest and dividends earnings; loss on Investments; and employee contributions. Expenses are for payments to retirees and actuarial services

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Fund Structure

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

Fund Title(Fund Number)	Major Revenue Sources	Major Services Provided
General (1)	Real Estate Taxes Real Estate Transfer Tax Earned Income Tax Licenses and Permits Public Safety (Building Permits)	Police, Emergency Services Parks and Recreation Codes and Inspections Public works General Government
Volunteer Fire Company Fund (3)	Real Estate Taxes	Fire Services
Water and Sewer Capital Projects (6)	Water and Sewer Tapping Fees	Connection to Public Water and Public Sewer
Water and Sewer (8)	Water and Sewer Fees	Water Service Sewer Service
Water and Sewer 2014 Bond Fund (9)	Bond Issue – 2014	Water Capital Projects Sewer Capital Projects
Capital Projects Fund – 2016 Bonds (14)	Proposed Bond Issue – 2016	Repaving of Township Streets, Storm water Management
Open Space Fund (16)	Bond Issue – 2013	Acquisition and Improvements to Open Space Trail System Expansion
2019 Bond Fund (15)	Bond Issue - 2019	Capital Projects-New Police Station
Capital Improvement Fund (19)	Transfers from the General Fund from one-time revenue sources	Storm Drainage Repairs Facilities Improvements Parks and Recreation Facilities Improvements
Debt Service Fund (21)	Real Estate Taxes	Payments of Principal and Interest on Township's Bonds and Loans
Highway Aid (Liquid Fuels) (35)	Annual Allocation from Pennsylvania Department of Transportation	Salting and Snow Plowing Repayment of Debt on Road Paving/Bond issue
Internal Service (38)	Department Assessments	Purchase/Lease of Vehicles and Heavy Equipment Purchase/Lease of Technology Improvements
Police Pension (60)	Members Contributions State Aid General Fund	Retirement Payments to Police Officers

FUND STRUCTURE BY BUDGETARY BASIS

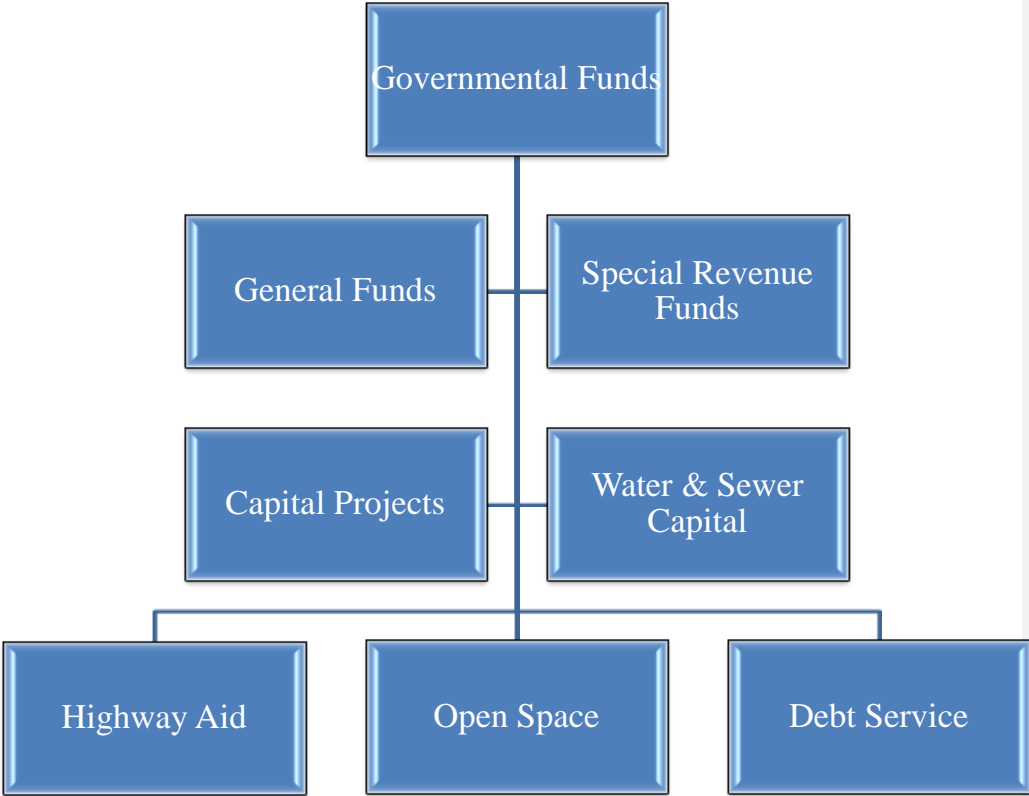
BUDGETARY BASIS

Budgetary Basis refers to the basis of accounting used to estimate financing sources and uses in the budget. There are three (3) primary bases for budgeting: Cash Basis, Modified Accrual Basis and Accrual Basis. The Township does not use the Cash Basis for any funds within the Budget.

Modified Accrual Basis of Budgeting

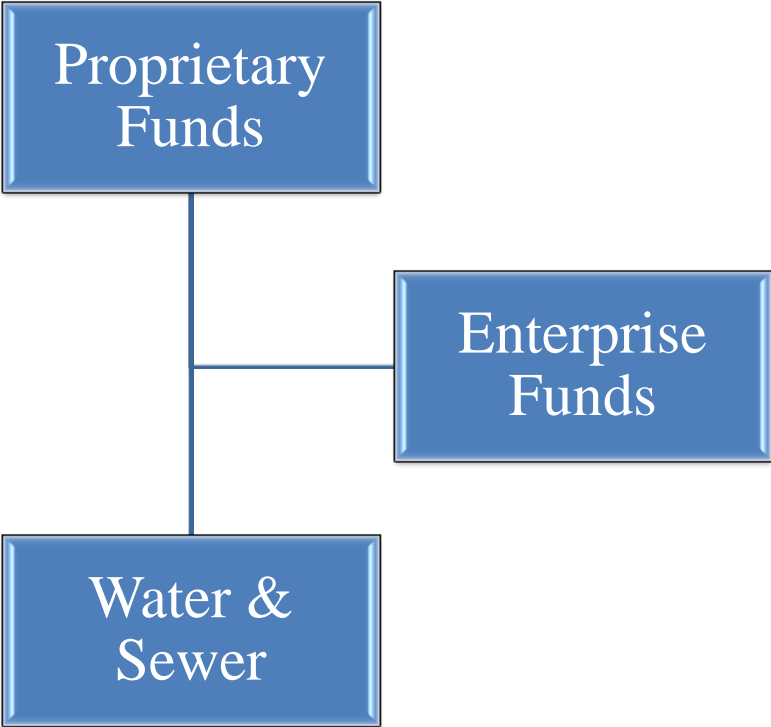
Modified Accrual Basis is the basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash except for material and/or available revenues, which should be accrued to reflect properly the taxes levied and revenue earned.

Comment [BPL4]: In below chart – Liquid Fuels should be changed to Highway Aid



Accrual Basis of Budgeting

Accrual Basis is the basis of accounting under which revenues are recorded when earned and expenditures are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt of the revenue or the payment of the expenditure may take place, in whole or in part, in another accounting period.



Warrington Township Budget **2019**

Expenditures by Function							
	2017 Actual	2018 Adopted	2018 Projected	% of Budget	% Change	2019 Proposed	% Change
Operating							
Governing Body	25,916	35,542	37,442	105%	5%	35,592	-5%
Township Manager	304,493	320,151	320,101	100%	0%	332,759	4%
Finance	402,638	424,572	433,260	102%	2%	466,521	8%
Tax Collection	56,052	52,783	54,378	103%	3%	61,318	13%
Legal Services	152,396	143,000	140,500	98%	-2%	150,000	7%
Administration	334,506	276,424	261,424	95%	-5%	327,747	25%
Township Engineer	144,093	165,000	115,000	70%	-30%	115,000	0%
Township Facilities	136,371	113,150	100,200	89%	-11%	100,600	0%
Police Services	5,276,059	5,806,936	5,869,036	101%	1%	6,011,887	2%
Office of Emergency Services	1,453,319	1,047,970	1,116,194	107%	7%	1,108,777	-1%
Codes Inspection	739,332	768,571	745,571	97%	-3%	781,834	5%
Solid Waste Collection	133,223	133,000	131,770	99%	-1%	132,500	1%
Environmental Advisory Council	13,301	17,762	17,751	100%	0%	17,736	0%
Public Works	1,612,706	1,492,694	1,516,884	102%	2%	1,564,288	3%
Parks & Recreation	504,681	778,356	598,502	77%	-23%	792,416	32%
Swim Club	141,763	156,020	146,035	94%	-6%	147,888	1%
Interfund Transfers	205,000	300,000	185,000	62%	-38%	1,723,500	832%
Property & Casualty Insurance	173,400	165,000	193,000	117%	17%	170,000	-12%
Pension Benefits	831,866	872,860	872,860	100%	0%	1,203,120	38%
Voluntary Fire Co.	-	438,743	439,327	100%	0%	439,012	0%
Water & Sewer	2,637,640	7,764,437	7,724,049	99%	-1%	8,390,400	9%
Total	\$ 15,278,755	\$ 21,272,971	\$ 21,018,283	99%	-1%	\$ 24,072,895	15%
Capital							
Administration	-	15,000	-	0%	-100%	-	0%
Township Facilities	42,789	835,000	650,000	78%	-22%	365,000	-44%
Police Services	28,350	-	-	0%	0%	4,000,000	0%
Storm Sewer and Drains	430,691	725,000	154,825	21%	-79%	580,000	275%
Road Maintenance	861,888	1,000,000	1,002,700	100%	0%	425,000	-58%
Parks & Recreation	30,220	100,000	120,000	120%	20%	1,300,000	983%
Swim Club	453,743	-	333,000	0%	0%	45,000	-86%
Public Works	128,753	-	95,000	0%	0%	-	-100%
Capital Leases	427,355	479,057	715,849	149%	49%	639,809	-11%
Natural Resource Conservation	28,672	2,200,000	295,000	13%	-87%	2,250,000	663%
Highway Aid	540,040	739,909	627,767	85%	-15%	650,609	4%
Water & Sewer	268,245	8,927,551	5,277,402	59%	-41%	10,413,800	97%
Bond Costs	2,038,392	1,910,409	1,911,890	100%	0%	2,193,307	15%
Other Capital	567,365	138,681	84,081	61%	-39%	1,243,681	1379%
Interfund Transfers	-	200,000	150,000	75%	-25%	4,400,000	2833%
Total	\$ 5,846,502	\$ 17,270,607	\$ 11,417,514	66%	-34%	\$ 28,506,205	150%
	\$ 21,125,257	\$ 38,543,578	\$ 32,435,797	84%	-16%	\$ 52,579,101	62%

**GENERAL FUND REVENUE CATEGORIES
TRENDS AND ASSUMPTIONS**

Function and Description: The General Fund accounts for the financial resources of the Township which are not included in any other fund. Principal sources of revenue are taxes, licenses and permits, and departmental earnings.

REVENUES

Real Estate - This represents all real estate tax payments collected in the for the current year tax levy. The proposed 2019 real estate tax (RET) millage rate is increasing from 14.29 mills to 15.54 mills and the projected 2018 revenue is \$2,805,000. In 2019, it is assumed that the Township's real estate assessment tax base will increase 0.09% or \$2,921,539.

Real Estate - Transfer Tax - The 2018 estimate of \$950,000 is 5% less than the 2018 Budget. The Proposed 2019 Budget is \$984,000 or 4% higher than the 2018 estimate based on anticipated continued residential and commercial development in 2019 that should further bolster this revenue source.

Earned Income Tax – This tax is generated on the earnings of resident’s earnings and is estimated to bring in \$4.8 million in 2018, which is 1% or \$55,400 more than budgeted. For 2019, the proposed budget is \$4.9 million which is 3% higher than projected.

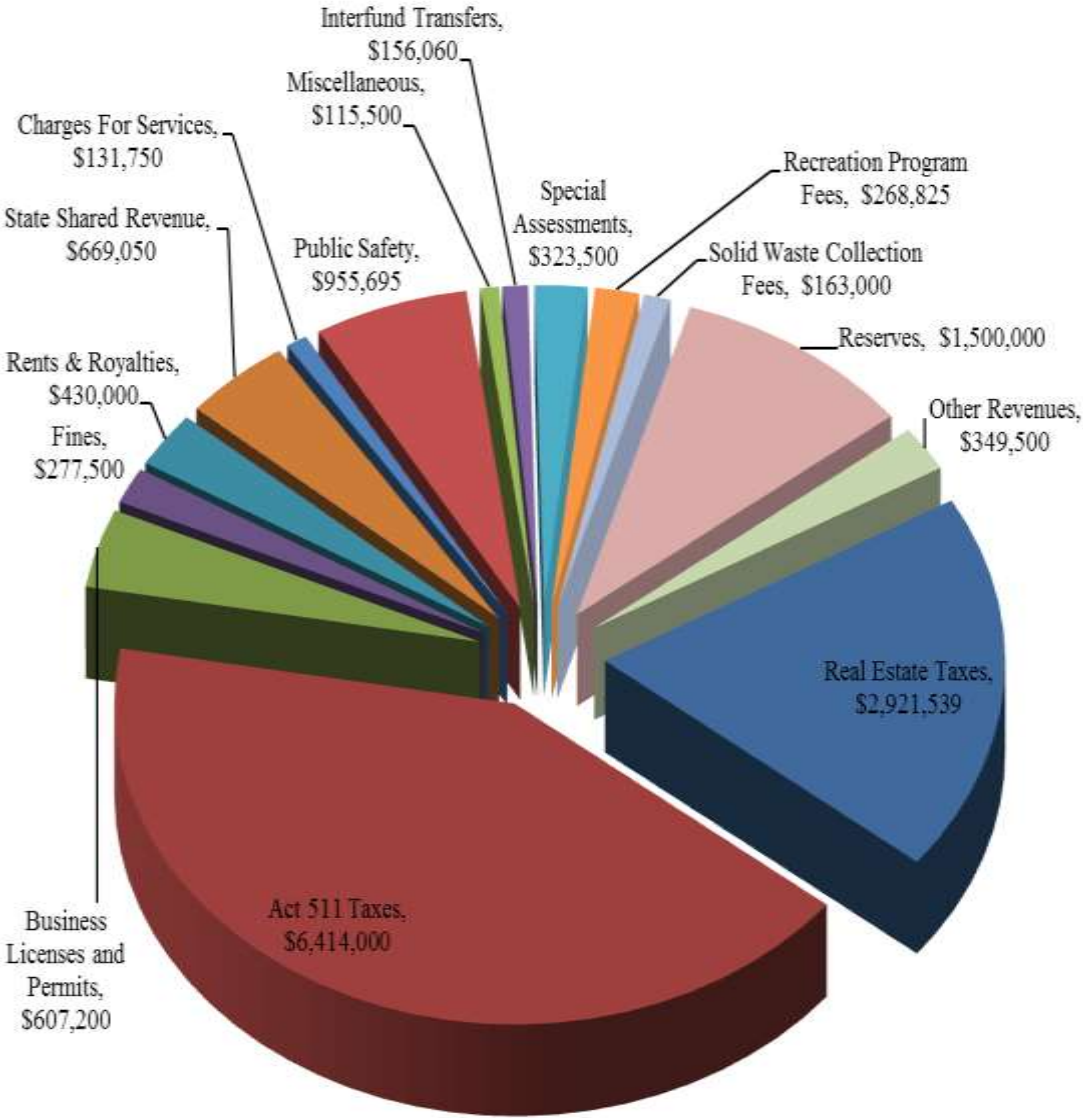
Local Service Tax - This tax represents \$52 levied on any individual who works in the Township and earned more than \$12,000 annually. The proposed 2019 budget is \$510,000.

Licenses & Permits: This revenue generally increases moderately from year to year, as a result of the Township's fiscal policy requiring annual updates of fees. The 2018 estimate is \$608,550 or 1% lower than the 2018 Budget. The Proposed 2019 Budget is projected at \$ 607,200, marginally lower compared to the 2018 estimate. Cable Television fees remain relatively steady from year to year.

Building and Electrical - This is revenue collected from licenses and/or permits for: soil erosion control; buildings; electrical; multiple dwellings; and contractors. The 2018 estimate is expected to decrease \$151,000 or 21% compared to 2018 Budget due to the decrease in construction projects. The Proposed 2019 Budget is projected at \$678,795 which is an increase compared the 2018 estimate. This reflects an increase in permit activity. Moderate growth of permits issued is projected over the long-term along with increasing construction costs and moderate rate increases.

Recreation - The 2019 Budget is \$268,825, an increase of \$4,675 or 2% compared to the 2018 estimate. The 2018 Projection for recreation fees is \$264,150, which is a decrease of only \$3,550 or 1%. Parks and Recreation Assessment fees will increase in 2019 to \$223,500 compared to the 2018 Projection of \$185,000 or 21%.

General Fund Revenue



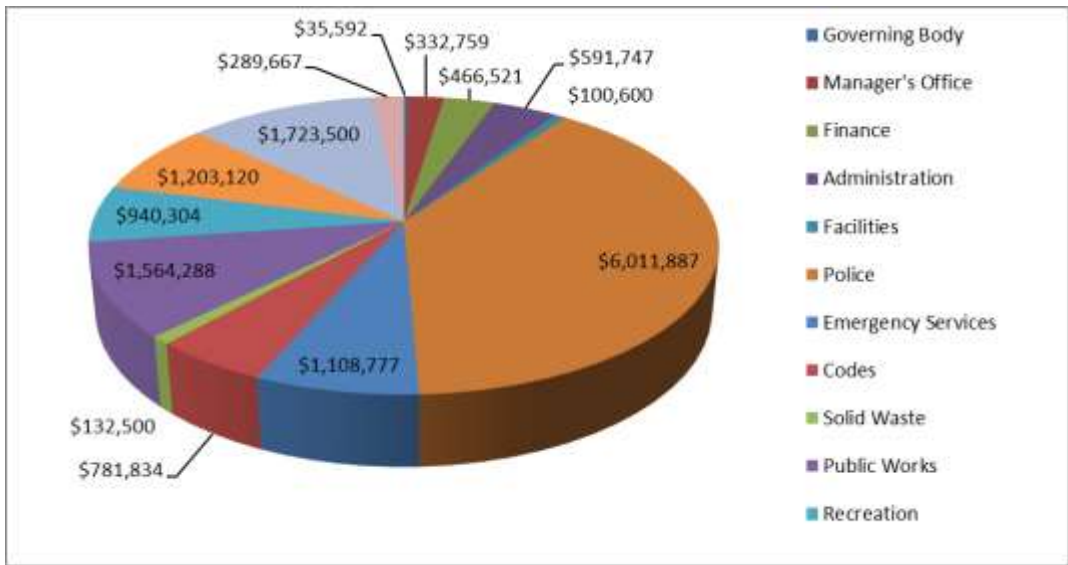
Warrington Township Budget | 2019

<i>Sources of Revenue</i>	2017 Actual	2018 Adopted	2018 Projected	2019 Proposed
<i>Real Estate Taxes</i>	\$2,828,530	\$2,771,683	\$2,805,000	\$2,921,539
<i>Act 511 Taxes</i>	6,078,841	6,225,900	6,225,000	6,414,000
<i>Business Licenses and Permits</i>	618,746	613,000	608,550	607,200
<i>Fines</i>	262,088	255,000	278,800	277,500
<i>State Shared Revenue</i>	627,698	640,350	663,090	669,050
<i>Charges For Services</i>	131,366	112,250	133,600	131,750
<i>Public Safety</i>	803,527	993,000	881,200	955,695
<i>Miscellaneous</i>	177,022	50,000	148,000	115,500
<i>Interfund Transfers</i>	150,000	153,000	153,000	156,060
<i>Special Assessments</i>	232,460	400,000	285,000	323,500
<i>Recreation Program Fees</i>	256,664	265,275	264,150	268,825
<i>Solid Waste Collection Fees</i>	146,872	163,000	163,000	163,000
<i>Other Revenues</i>	817,293	473,000	528,700	779,500
<i>Prior Year Reserves</i>	-	-	-	1,500,000
Total	\$13,131,107	\$13,115,458	\$13,137,090	\$15,283,119

Sources of Revenue: Real Estate Taxes (19%), Act 511 Taxes (42%), Licenses and Permits (4%), State Shared (4%), Fines and Forfeits (2%), Public Safety (6%) and Other Revenue (23%).

Budget Changes: The 2019 drawdown of Rate Stabilization Fund, which is a non-recurring use of funds to balance the budget, will contribute \$220,000 to the operating revenue. There will be a 1.25 mill net increase that will yield an additional \$419,491 also to the operating revenue.

General Fund Expenditures



Sources of Expenditures: Township Manager’s Office (2.2%), Finance (3.15%), Administration (3.9%), Police (39.3%), Emergency Services (7.3%), Public Works (10.2%), Parks & Recreation (6.2%), Pension (7.9%).

Budget Changes:

The 2019 Expenditure Budget increased \$2.2 million (+ 16.5%) in comparison with the 2018 Budget. This is primarily attributed to salary and wages (+3.7%), employee benefits (+8.9%), pension (37.8%) and \$1.5 million transfer to 2019 Capital Bond Fund for the construction of a new police station.

Comment [BPL5]: What about the \$1.5 mil for transfer for police fund

Warrington Township Budget | 2019

General Fund				
Change in Fund Balance				
	2017 Actual	2018 Adopted	2018 Projected	2019 Proposed
Beginning Balance	\$ 3,941,568	\$ 4,023,026	\$ 4,431,560	\$ 4,669,802
Revenues	13,131,107	13,115,458	13,137,090	15,283,119
Expenditures	12,641,115	13,114,526	12,898,848	15,283,096
Surplus/Deficit	489,992	932	238,242	23
Ending Fund Balance	<u>\$ 4,431,560</u>	<u>\$ 4,023,958</u>	<u>\$ 4,669,802</u>	<u>\$ 4,669,825</u>

2018 Projections

For 2018, we are projecting expenditures at \$13.1 million and revenue at \$12.9 million thus creating an increase net effect to the Fund Balance. The year-end Fund Balance is projected to be \$4.67 million, or 37% Fund Balance (percent of 2018 expenditures). The Government Finance Officers Association (GFOA) recommends retaining at least 15% of current year expenditures as the minimum level of reserves.

2019 Proposed Spending Plan

For 2019, the Township continues to have a fiscally conservative budget. Proposed expenditures are \$15.28 million as compared to \$12.28 million budgeted for 2019, representing a minimal increase over 2018.

2019 OPERATING BUDGETS

ANALYSIS

formulation
support
management
planning
Budget
monitoring guidance
forecasting

OPERATING BUDGETS

The purpose of the Department Budget presentation section is to provide information of each Department and how it fits into the organization and community.

Mission

Each Department section contains a mission statement of the Department's purpose and focus.

Responsibilities

A listing of the main responsibilities of each Department is shown to present the types of duties, activities and tasks undertaken. One of the most important aspects of the Budget is the presentation of Department goals. These goals highlight key policy/activity priorities for the upcoming year.

Goals

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

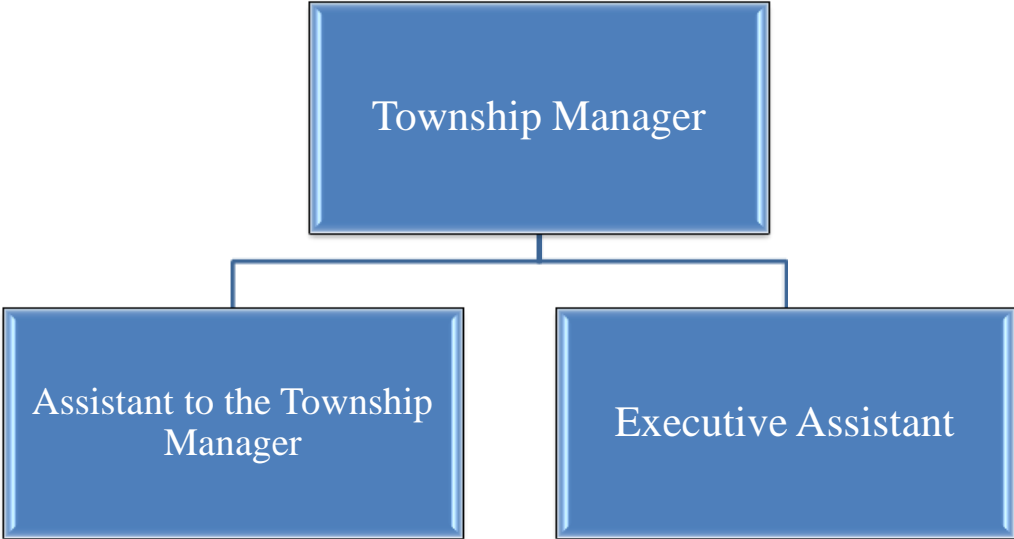
2018 Accomplishments

Highlights the past year accomplishments are presented.

Personnel Information - Organization Chart

A departmental organization chart is included to show the allocation of positions among the various functions performed.

Township Manager



DEPARTMENT: Township Manager

MISSION

Manage the affairs of the Township in an efficient and effective manner, consistent with the policies of the Board of Supervisors.

RESPONSIBILITIES

- Serving as policy advisor to the Board of Supervisors, communicating management's professional recommendations on issues.
- Maintaining an organization that guarantees day-to-day recognition of and response to the needs of the community.
- Ensuring that all citizens are provided sensitive, responsive service in a cost effective manner.
- Leading and supervising all departments and reporting necessary information to the Board and the public.
- Serving as liaison with other agencies and governmental units.
- Representing the Township at civic and community functions.
- Maintaining and enhancing a positive relationship between the Township and its employees.
- Conducting labor/ management relations meetings and labor union negotiations.
- Nurturing the development of leadership skills and targeting training needs in a broad cross-section of employees so as to promote the Township's Mission, Vision and Values.
- Reviewing Township policies and operating procedures, updating existing ones when appropriate, and developing new policies and procedures when necessary in order to improve overall management capability.
- Directing the preparation of the annual Township Budget and Capital Improvement Program, and monitoring both throughout the year.
- Monitoring and controlling Township legal and engineering costs.
- Providing leadership to appropriately address the many land use and planning issues identified by the Township
- Facilitating the environmental initiatives of the Board of Supervisors and Environmental Advisory Council.
- Work with the Public Works Department to conduct a review of each project within the five-year Capital Improvement Program.

GOALS

- Negotiate Collective Bargaining Agreement (CBA)
- Revise and Update Comcast Franchise Agreement
- Implement Parks & Recreation Director Position
- Begin Implementation of Parks & Recreation Open Space Plan
- Integrate the Canine Division with the Police Department
- Create and Implement Human Resource Policies
- Research Health Care plan options to save money
- Develop Master Plan for Mill Creek Properties

2018 ACCOMPLISHMENTS

- **Develop Inter-Municipal Agreements and Shared Equipment Purchases**

The Board of Supervisors approved a shared road maintenance agreement with Warminster and Warwick Townships.

 - **Review and of update Employee Handbook**
 - The Board of Supervisors approved the Human Resource Manager's updates to several sections of the Employee Handbook, including the Business Ethics and Conduct section.
- **Establish annual/bi-annual schedule for employee training**
 - The Human Resources Manager is currently utilizing two training programs, which meets the mandatory training requirements for every position. The training programs will be utilized for Orientation, Onboarding, Mandatory training along with individual employee advancement.
- **Warrington Township is back in the top 100 safest cities in Pennsylvania 2018**
 - According to the National Council for Home Safety and Security report, Warrington Township came in 79th in the top 100 safest cities in PA with 7 violent crimes in 2017, and 275 property crimes based on an approximate population of 24,044. That equals 0.29 violent crimes per 1,000 residents and 11.44 property crimes per 1,000 residents.
- **Team Building**
 - Department Heads along with the Township Manager attended a team building outing requiring them to work together and encouraged each other to complete difficult tasks.
- **Warrington Community Day**
 - Based on informal feedback, this was one of the best and busiest Warrington Days ever. Over 70 vendors participated, the weather was great, the new band before the fireworks was very good, and the fireworks exceeded last year's display, which was already declared as one of the best fireworks displays in the region.

Warrington Township Budget | 2019

- **PENNVEST Loan Offer** - Warrington Township was awarded a \$5.3 million loan for the PFAS Remediation projects. This project includes GAC filtration systems for Wells 4, 5, 8, and 11.

Warrington Township Budget | 2019

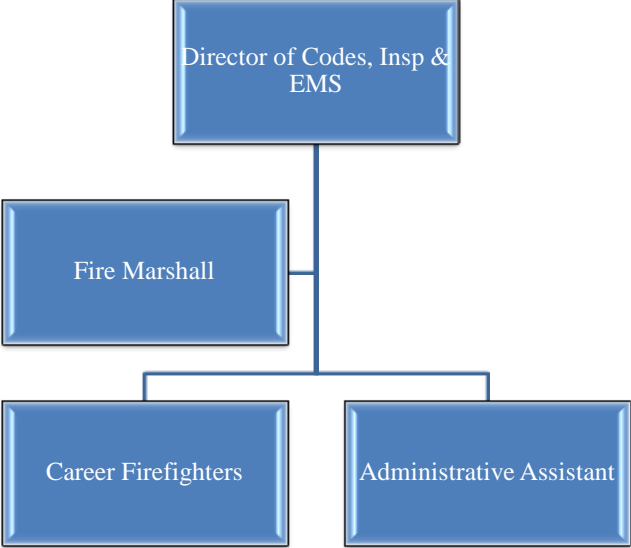
Township Manager's Office

Description	2017 Actual	2018 Adopted	2018 Projected	2019 Proposed
Township Manager's Office				
Salaries and Wages	221,679	221,891	221,891	230,198
Group Benefits	74,259	83,010	83,010	87,561
Office Supplies	428	500	500	250
Motor Fuel	1,428	1,400	1,600	1,600
Minor Equipment	685	750	500	850
Telephone	1,444	1,400	1,300	1,400
Printing	-	200	100	200
Machinery & Equipment Repair	-	200	100	200
Vehicle Maintenance	1,231	200	500	300
Dues & Subscriptions	2,388	2,500	3,500	3,200
Seminars, Conf & Meetings	951	3,100	2,100	2,000
Capital Assessment	-	5,000	5,000	5,000
	304,493	320,151	320,101	332,759

Staffing

	2018	2019	Change
Township Manager			
Personnel			
Township Manager	1.00	1.00	-
Executive Assistant	1.00	1.00	-
Total	2.00	2.00	-

Emergency Services & Code Enforcement



DEPARTMENT: Emergency Services and Code Enforcement

MISSION

Provide the highest level of fire protection to minimize life and property losses through stringent regulations, fire prevention and education. Constantly improve fire suppression utilizing both the Township's volunteer and career firefighting force.

RESPONSIBILITIES

- Enforcing the provisions of the Fire Prevention Code of the Township Code.
- Inspecting commercial, public and institutional buildings on a regular basis.
- Inspecting private dwellings at the request of occupants.
- Responding to citizen complaints.
- Ensuring that proper life safety provisions are incorporated in new construction and major renovations.
- Investigate all fires to determine cause.
- Providing educational programs for school children, apartment dwellers, service clubs, health care facility staff and other citizens.
- Maintaining an up-to-date record of fire calls and causes.
- Coordinating the training of volunteer firefighters.
- Testing of all fire apparatus annually in compliance with the standards of the National Fire Protection Association.
- Monitoring the terrorism threat and the response capabilities of the Warrington Fire Department.
- Enhancing the recruitment and retention of volunteer firefighters.
- Responding to all fire and emergency calls.
- Providing training of volunteers through formal programs at the training grounds and "in station" drills.
- Maintaining training records.
- Working with the Fire Companies to ensure proper firefighter/officer qualifications.

GOALS

- Work with fire chiefs to continually update and enhance incident response dispatch procedures.
- Ensure Fire Marshals have the most up to date training and working knowledge of investigations involving fire origin and cause.

2018 ACCOMPLISHMENTS

- **Community Outreach** – Career firefighters visited hundreds of people at schools and day care centers to deliver fire safety messages.
- **QRS License**-Warrington has received a license for Quick Response Service (EMS Calls) by the County and State. Both vehicles have been licensed and with the procedure updates in county dispatching system, the type of call will determine which vehicle responds. Prior to this, career firefighters would respond as per departmental guidelines.
- **PA State Supervisors Grant** – A grant totaling just under \$14,000 was received from the PA State Fire Commissioner for equipment purchases.

Warrington Township Budget | 2019

Description	2017 Actual	2018 Adopted	2018 Projected	2019 Proposed
Office of Emergency Services				
Salaries and Wages	153,397	138,622	138,622	142,368
Salary/Wages/Non Super	196,138	237,491	237,491	240,174
Salary/Wages/Part time	3,501	4,500	5,500	4,500
Overtime	5,158	5,000	8,000	5,000
Group Benefits	137,261	147,341	147,341	170,720
Office Supplies	815	1,000	1,600	1,200
Postage	-	-	50	-
Motor Fuels	3,298	5,000	4,000	4,000
Uniforms	7,050	6,000	8,700	6,000
General Operating Supplies	5,600	5,000	3,500	4,000
Fire Prevention Supplies	1,411	4,000	2,000	3,000
Fire PPE	-	-	5,000	5,000
Vehicle Maintenance Supplies	1,766	2,500	5,000	5,000
Minor Equipment	19,076	49,500	52,000	41,500
Professional Services	13,296	10,000	11,500	10,000
Telephone	3,184	3,800	3,000	3,800
Advertising	-	200	200	200
Printing	-	200	200	200
Utilities	7,788	6,500	9,000	7,500
Vehicle Maintenance	11,075	7,500	7,000	7,000
Equipment Rental	145	400	400	400
Dues & Subscriptions	842	750	750	750
Contracted Services	7,166	6,000	8,000	6,500
Seminars, Conf & Meetings	2,330	3,500	2,000	3,000
Safety Committee	150	1,000	500	750
General Expenses	1,028	1,000	500	450
Firemen's Relief Assoc.	137,616	135,000	127,204	130,000
Capital Purch.- Mach & Equip	68,969	7,000	68,970	68,970
Capital - 2015 Pierce Fire Truck	-	19,800	19,800	-
Capital Assessment	-	22,500	22,500	21,000
	788,060	831,104	900,328	892,982

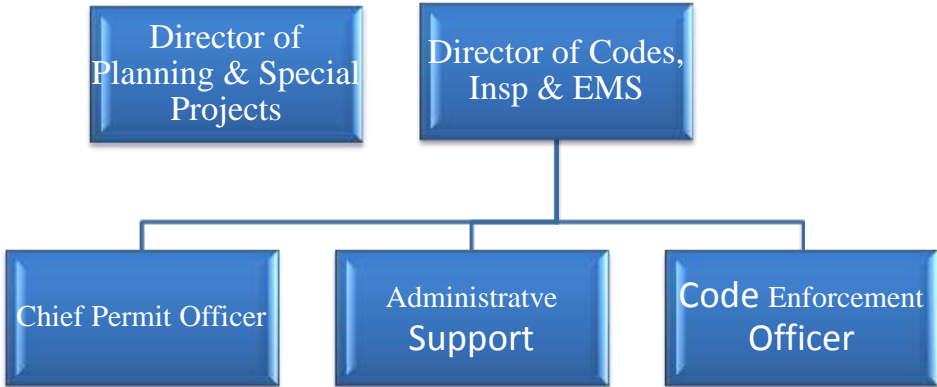
Warrington Township Budget | 2019

Description	2017 Actual	2018 Adopted	2018 Projected	2019 Proposed
Group Benefits- Ambulance	3,702	3,866	3,866	3,795
Incentive Program	17,780	13,000	12,000	12,000
Payment For Operations- Amb.	200,000	200,000	200,000	200,000
	221,482	216,866	215,866	215,795
Professional Services-Fire Co	11,171	-	-	-
Workers Comp- Fire Co	37,025	-	-	-
Incentive Program	70,581	-	-	-
Payment For Operations- Fire Co	200,000	-	-	-
Reimbursement for Fire Relief Equipment	25,000	-	-	-
Capital Purch.- Mach & Equip-Fire	100,000	-	-	-
	443,777	-	-	-

Staffing

	2018	2019	Change
Office of Emergency Services			
Personnel			
Director Of Emergency Services	0.50	0.50	-
Administrative Assistant	0.40	0.40	-
Fire Marshall	1.00	1.00	-
Career Fire Fighters	5.00	5.00	-
Total	6.90	6.90	-

Codes & Inspections/Zoning/Planning



DEPARTMENT: Codes & Inspection/Zoning & Planning

MISSION

Provide a high level of service and maintain absolute integrity and honesty assuring the Department's commitment to safety, sound planning, and promotion of economic development and quality of life issues. Protect public health, safety and welfare through development within of the Township as outlined in the Zoning Code. Partner with all interested parties to encourage development that protects the character of the community and balances changing needs.

RESPONSIBILITIES

- Enforcing Township Building, Zoning, Subdivision, Land Development in a firm, tactful and impartial manner.
- Ensuring that the necessary training is undertaken to obtain the required Inspector certifications in accordance with Pennsylvania's Uniform Construction Code (UCC).
- Ensuring compliance with the Township's Contractors Licensing Ordinance and / or Pennsylvania Home Improvement Contractor Registration including, but not limited to, maintaining current certificates of general liability and Workers Compensation insurance.
- Implementing comprehensive building and planning goals and land use policies by preparing recommendations for amendments to Township Codes.
- Developing and overseeing long range comprehensive planning efforts. Evaluating and developing Township land use policies for recommendation to the Board of Supervisors.
- Reviewing subdivision, land development and Conditional Use applications according to Township Codes within legal time limits. Facilitating coordination with Supervisors, Township Engineer, staff, applicants and their representatives, and neighborhood groups. Ensuring that Conditions of Approval imposed on zoning, subdivision, land development and Conditional Use applications are being met.
- Coordinating with the Township Engineer's office to review and issue Minor Grading, Runoff and Erosion Control, Watercourse and Improvement Construction Permits. Perform required environmental and site inspections.
- Coordinating with the Township Engineer's office to review traffic and transportation proposals for subdivisions and land development proposals.
- Maintaining community harmony in those neighborhoods affected by problems associated with multiple rental properties through education and enforcement of the Township Zoning and Building Codes.
- Administering, facilitating and providing professional assistance for advisory committee activities, including the Planning Commission, Historical Commission, Environmental Advisory Council, Zoning Hearing Board, and Uniform Construction Code Appeals Board.
- Providing staff liaisons to Township, County, and regional study committees and Township commercial areas.
- In conjunction with the township engineer, Updating and maintaining Township parcel and street maps, utility maps, etc. and land records, including deed registration forms, for use by all departments.

Warrington Township Budget | 2019

- Preserving community character through open space, streetscape and historic preservation efforts.
- Monitoring preservation areas to ensure that they are maintained in accordance with approved Maintenance and Operations Plans.

GOALS

- Overhaul Of Zoning and SALDO Ordinance
- Update Zoning and Map

Description	2017 Actual	2018 Adopted	2018 Projected	2019 Proposed
Codes Inspection				
Salaries - Professional Staff	255,503	253,645	253,645	260,841
Salary/Wages-Temp/Season	21,125	24,900	25,800	40,930
Overtime	261	400	900	500
Benefits	135,340	151,926	151,926	158,663
Office supplies	2,137	2,500	3,700	2,500
Postage	1,746	1,700	1,500	1,700
Motor Fuels	1,463	1,500	1,500	1,500
Uniforms	35	600	250	600
General Operating Supplies	1,202	1,000	1,000	1,000
Vehicle Maintenance Supplies	919	300	1,600	1,000
Minor Equipment	174	500	2,000	1,000
Professional Services	243,474	245,000	230,000	235,000
Legal Services	47,294	42,000	33,000	37,000
Telephone	4,704	7,400	4,100	4,500
Advertising	1,269	1,200	1,600	1,200
Printing	528	1,000	550	600
Vehicle Maintenance	344	1,000	500	1,000
Equipment Rental & Lease	7,561	8,000	8,000	8,000
Dues & Subscriptions	317	500	500	500
Contracted Services	10,400	5,000	5,500	5,800
Seminars, Conf & Meetings	3,336	2,500	2,500	2,500
General Expense	200	1,000	500	500
Capital Assessment	-	15,000	15,000	15,000
	739,332	768,571	745,571	781,834

Warrington Township Budget | 2019

Staffing

	2018	2019	Change
Codes Inspection			
Personnel			
Director Of Codes & Inspections	0.50	0.50	-
Chief Permit Administrator	1.00	1.00	-
Administrative Support	0.40	0.40	-
Code Enforcement Officer	1.00	1.00	-
Zoning Officer	1.00	1.00	-
Total	3.90	3.90	-

Finance Department



DEPARTMENT: FINANCE

MISSION

Conduct all Township financial activities accurately, timely and effectively in conformance with generally accepted accounting principles and sound business practices for municipal entities. Maintain controls to protect Township assets.

RESPONSIBILITIES

- Maintaining the general ledger, subsidiary ledgers and all other financial records of the Township.
- Overseeing cash management, debt management and investment of Township funds.
- Processing and payment of all bills.
- Developing the annual Operating Budget.
- Monitoring revenue and expenditures throughout the year and preparing quarterly financial reports.
- Monitoring the collection of Earned Income and Local Service Taxes.
- Preparing and administering payroll.
- Maintaining and reviewing internal, financial and payroll controls.
- Billing and collecting receipts and maximizing the collection of delinquent taxes
- Manage Escrow Account billing and receivable.
- Serving as liaison to the Trustees for the Municipal Police Pension Plan and Township Employee's Pension Plan.
- Preparing various reports for submission to the State and Federal governments as required by law, or in order to receive grant funds.
- Managing the Township's cash and investments according to investment policies, emphasizing safety of principal, liquidity and yield, while preserving invested principal and achieving average yield on investments at or above the three month Treasury bill rate.
- Procuring quotations and/ or proposals on all applicable purchases through solicitation or advertising.
- Purchasing, or contracting to purchase, all Township supplies, materials, services and equipment in a timely manner at competitive prices.
- Preparing contract documents and monitoring contract compliance with all purchasing terms.
- Overseeing a comprehensive risk management, insurance and safety programs.

GOALS

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

- Achieve the Government Finance Officers Association's "Distinguished Budget Presentation Award" for the Adopted 2019 Budget document.

2018 ACCOMPLISHMENTS

- Solicited proposals and recommended a new Certified Public Accounting Firm to conduct the annual audit.
- Researched requirements for a Homestead Real Estate Exemption.

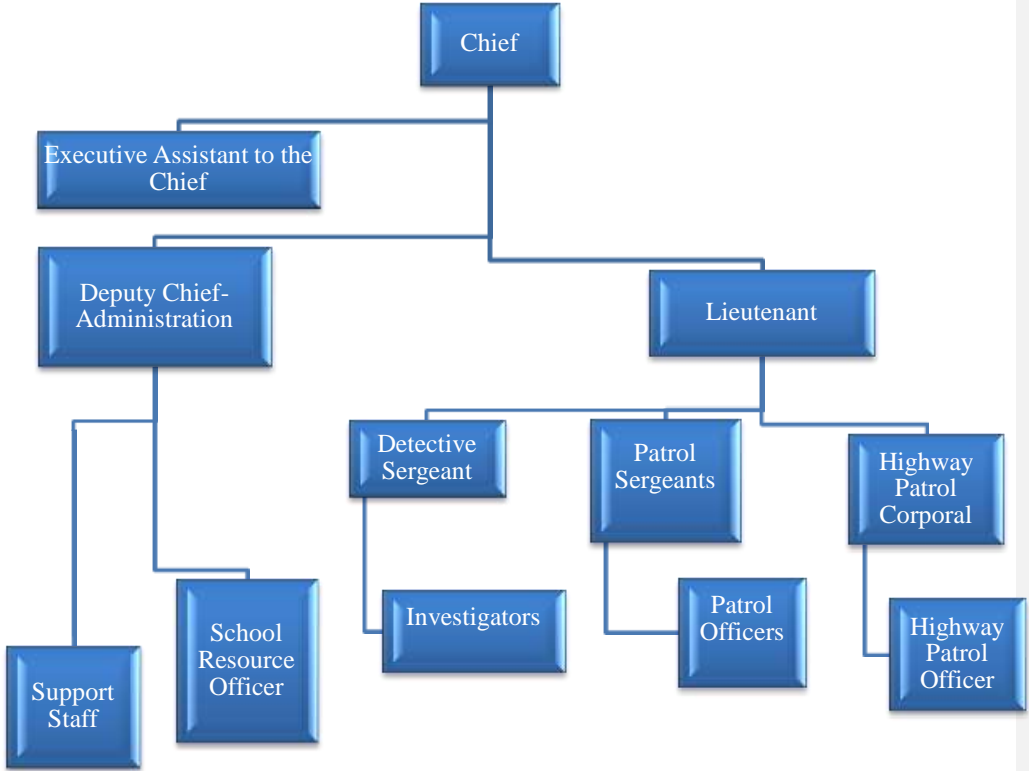
Warrington Township Budget | 2019

Description	2017 Actual	2018 Adopted	2018 Projected	2019 Proposed
Finance				
Salary/Wages	177,026	161,828	190,000	214,058
Salary/Wages/Part-time	-	34,684	18,000	3,000
Overtime	203	500	100	500
Group Benefits	100,549	99,060	99,060	122,663
Office supplies	2,478	1,200	1,200	1,200
Postage	1,610	800	1,500	1,500
Minor Equipment	-	500	900	900
Professional Services	78,841	80,000	75,000	80,000
Audit & Accounting Services	18,635	22,300	22,300	16,500
Other Services & Fees	91	1,400	1,400	1,400
Telephone	1,341	1,300	1,300	1,300
Printing	100	500	500	500
Dues & Subscriptions	3,902	1,500	1,500	1,500
R/E Taxes Paid	14,967	16,000	17,000	17,000
Seminars, Conf & Meetings	2,895	3,000	3,500	4,500
	402,638	424,572	433,260	466,521

Staffing

	2018	2019	Change
Finance			
Personnel			
Director of Finance	1.00	1.00	-
Assistant Director	1.00	1.00	-
Staff Accountant	1.00	1.00	-
Accounts Payable Specialist	1.00	1.00	-
Total	4.00	4.00	-

Police Department



DEPARTMENT: Police

MISSION

It is the mission of the Warrington Township Police Department to provide a safe and secure environment for the citizens and visitors of Warrington Township. We will strive to provide the highest quality police service possible with the goal of protecting lives and property and maintaining order while forming a partnership with the community. We pledge to enforce all the laws fairly and impartially while working within the framework of the United States and Pennsylvania Constitutions. Members of the Warrington Township Police Department will at all times conduct themselves in a highly ethical manner that will ensure the highest level of trust from the community we serve.

RESPONSIBILITIES

- Suppressing criminal activity.
- Apprehending offenders.
- Regulating and enforcing traffic.
- Responding to medical emergencies.
- Supervising the canine unit.
- Providing initial and follow-up investigation of all reported crimes.
- Processing all arrested persons.
- Preparing and coordinating criminal cases for court.
- Gathering and disseminating criminal intelligence information.
- Coordinating traffic engineering.
- Identifying areas in need of selective enforcement in order to reduce accident rates.
- Supervising animal control, crossing guards, and police utility attendant functions.
- Addressing specific crime patterns utilizing uniformed or plainclothes officers depending on the situation.
- Supervising all communications systems and personnel in support of field activities.
- Maintaining central records and report review.
- Overseeing photography and fingerprinting functions
- Maintaining facilities and detention area control.
- Preparing and reviewing department budget.
- Overseeing research, planning and statistical activity.
- Managing personnel administration in coordination with the Human Resources Department.
- Recruiting and training personnel.
- Investigating allegations of misconduct.
- Coordinating acquisition of computer hardware and development of appropriate software in cooperation with the Information Technology Department.

GOALS

- Integrate new Canine Program

2018 ACCOMPLISHMENTS

- **Canine Initiative update:**
 - Police are successfully building a Canine program with the proper selection of the canines and their handlers, which are essential to be successful.
 - The Canines raised by Penn Vet are premier and the Police raised all the required money to start the program. Fundraising efforts, with a lot of support coming from the community, have raised over \$32,000.
 - Patrol School for the new canines and their handlers started in September.
 - Additionally, the PA K9 Foundation provided a grant to cover the cost of outfitting a new police SUV for the canine officers.
- **Police SWAT Training**
 - Warrington Police and the South Central Emergency Response Team conducted tactical training exercises within Warrington Township.
- **2018 Bucks County Narcotics Officers**
 - A sergeant and an officer have been approved as Bucks County Narcotics Officers for one year. These officers will work with the Bucks County Detectives Drug Strike Force.
- **Motorcycle Detail**
 - Warrington Motorcycle Officers participated in Mutual Aid Assistance with Radnor Township Police at Villanova University for the NCAA Championship Basketball Game.
- **New Community Partnership Program**
 - Police have started an online registry to catalogue homes and businesses with security cameras that could assist with criminal investigations. The police are reaching out to partner with the community to help solve crimes and keep the township safe and secure. Residents and business owners have been asked to register their security cameras to help solve crimes. The registry is accessed through our Bucks County CRIMEWATCH website.
- **Fugitive from Justice Captured**
 - One of Warrington Police's most wanted persons was captured in Pottstown. He was on the run since 2013. He was wanted in connection was a large scale theft by deception/corruption case at the Doylestown Health and Wellness Center. The investigation began in 2009 and a warrant was issued in 2013.

- **Technology upgrade**
 - The police electronic ticketing and warning system is now linked to its records management. Police also have a new inventory tracking system for evidence with submissions bar coded and scanned into our records management system

- **Northwestern University Graduation**
 - Two sergeants graduated from the Northwestern University Center for Public Safety School of Police Staff and Command (SPSC) 426th Class. SPSC is a dynamic police management program that combines academic principles with practical applications. This program is designed to prepare today's progressive public safety managers for senior command positions and is intended for mid- and upper-level supervisory personnel.

- **Eagles Super Bowl Champions Parade**
 - Warrington Police provided mutual aid assistance for Philadelphia Police for the Eagles Super Bowl Champions Parade. Four officers including the chief worked the event with Philadelphia police. These officers had specialized training in Mass Incidents, crowd and riot control and are part of the Bucks County Mass Incident Response Team. Police Commissioner Richard Ross spoke with Chief Friel during the parade and personally thanked him and his officers for assisting them. In recent years, Warrington Police has established a good working relationship with Philadelphia Police. We have assisted them at recent events like the DNC, NFL Draft, Papal visit, and now the Eagles parade. Philadelphia Emergency Management reimbursed the Township for this event.

- **MIRT Truck and trailer**
 - Warrington Police now have one of the Bucks County Mass Incident Response (MIRT) Vehicles at the station. The county chiefs were looking for a centralized location to house one of MIRT Vehicles.

- **Grant Received**
 - Police received a Homeland Security Grant from the Southeastern Pennsylvania Regional Task Force for an Automated License Plate Reader (ALPR) with a cost of approximately \$25,000. ALPR systems scan license plates in real time, so the officers receive immediate alerts of any hot or white list matches providing instant data aiding in our duty to stop crime and promote community safety.

- **Warrington K9 Unit Facebook page**

- The NEW Warrington Police K9 Unit Facebook page, allows the community to watch K9 Murphy and K9 Jolie grow as the newest officers with the Warrington Police Department has become quite popular in the community!

<http://m.facebook.com/Warrington-Police-K9-Unit-1603916079915953/>

Warrington Township Budget | 2019

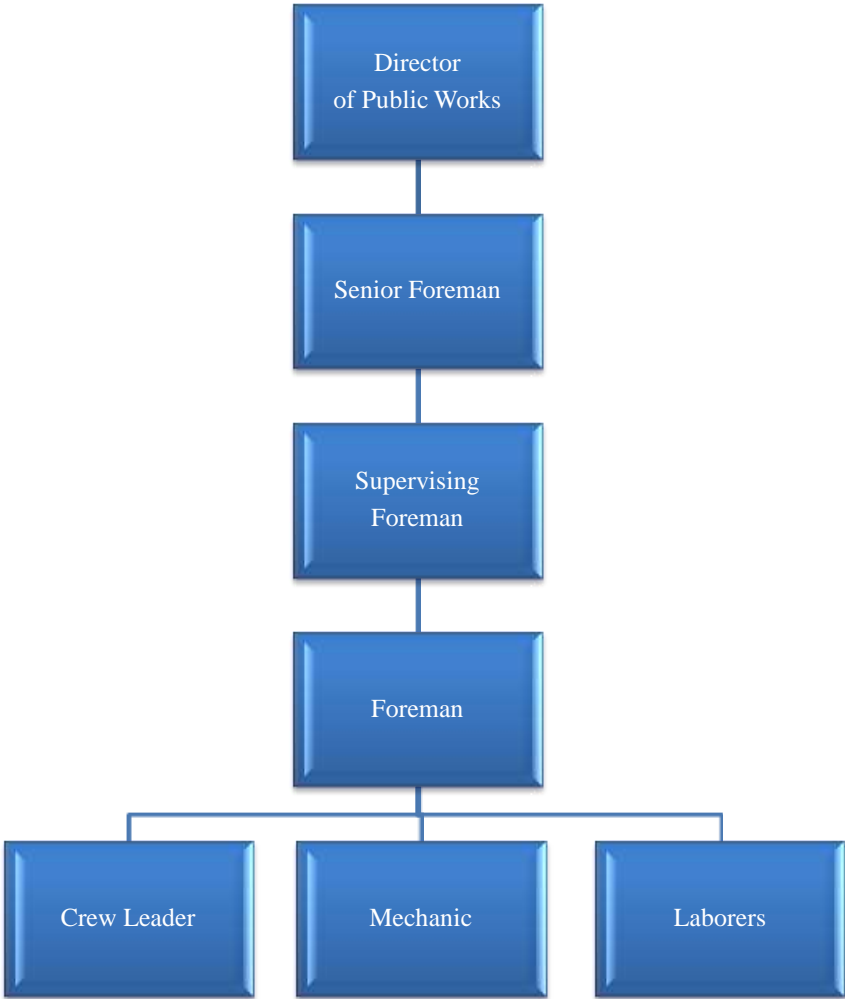
Description	2017 Actual	2018 Adopted	2018 Projected	2019 Proposed
Police Services				
Salary/Wages/NonBargining	372,889	374,880	374,880	354,822
Salary/Wages/Staff	192,920	207,535	207,535	216,266
Salary/Wages/Bargaining	2,708,685	2,846,767	2,826,767	2,900,790
Auxiliary Police	25,018	28,000	21,000	21,000
Holiday Pay	83,141	88,361	88,361	95,478
Longevity	113,084	122,987	122,987	129,262
Overtime	171,895	180,000	180,000	180,000
Kelly Time	63,462	-	63,000	63,000
Vacation & Comp Time Buy Back	(33,487)	22,000	22,000	20,000
Group Benefits	1,284,534	1,446,906	1,446,906	1,543,219
Office Supplies	6,620	5,000	5,500	5,000
Postage	1,697	1,000	1,500	1,500
K9 Unit	-	-	32,000	6,000
Motor Fuel	45,824	45,000	60,000	60,000
Uniforms	49,518	40,000	40,000	40,000
General Operating Supplies	30,114	25,500	22,000	20,000
Vehicle Maintenance Supplies	9,168	15,000	11,000	11,000
Minor Equipment	22,295	30,500	30,000	27,000
Professional Services	36,610	40,000	40,000	40,000
Telephone	12,476	12,000	12,000	12,000
Advertising	140	200	100	200
Printing	1,411	1,200	1,200	1,200
Repairs & Maintenance	2,914	3,800	3,000	3,000
Vehicle Maintenance	28,794	30,000	18,000	22,000
Equipment Leases	5,933	5,800	5,800	6,000
Dues & Subscriptions	3,859	5,500	8,500	5,500
Uniform Cleaning Service	4,705	4,000	4,000	4,000
Contracted Services	10,117	12,000	12,000	37,650
Seminars, Conf & Meetings	21,723	25,000	21,000	21,000
Capital Equipment	-	13,000	13,000	-
Capital Assessment	-	175,000	175,000	165,000
	5,276,059	5,806,936	5,869,036	6,011,887

Warrington Township Budget | 2019

Staffing

	2018	2019	Change
Police Services			
Chief	1.00	1.00	-
Deputy Chief	1.00	1.00	-
Executive Assistant	1.00	1.00	-
Lieutenant	1.00	1.00	-
Detective Sergeant	1.00	1.00	-
Investigators	3.00	3.00	-
Patrol Sergeants	4.00	4.00	-
Patrol Officers	18.00	19.00	1.00
Highway Patrol Corporal	1.00	1.00	-
Highway Patrol Officer	1.00	1.00	-
Support Staff	2.00	2.00	-
School Resource Officer	1.00	1.00	-
	35.00	36.00	1.00

Public Works



DEPARTMENT: Public Works

MISSION

Warrington Township Public Works Department mission is to provide essential services to serve the citizens of Warrington in a prompt, courteous, safe, efficient and cost-effective manner. Public Works, through its dedicated personnel, strives to enhance the quality of life through planning, innovative practices, and maintaining public infrastructure in a manner that respects the environment and the ability of Warrington to adequately preserve these assets for generations to come.

RESPONSIBILITIES

- Administering the activities of the following divisions:
 - Highway
 - Facilities Maintenance
 - Fleet and Equipment Maintenance
- Work with the Township Engineer to implement the recommendations adopted by the Board of Supervisors.
- Identifying areas of cost containment throughout all operations within the Public Works Department.
- Assisting with preparing and submitting applications to FEMA/ PEMA for federal and state reimbursement of costs incurred as a result of severe weather events.

GOALS

- Improving employee development and training. Ensure that every employee is given opportunities to attend classroom training as well as cross training with other personnel that possess extensive knowledge and skills in various disciplines. Transferring valuable skills from senior personnel to junior subordinates will enhance the overall value and effectiveness going forward.
- Continue with training and developing a long range storm water maintenance procedure that will fulfill MS4 requirements.
- Enhance our Pennsylvania Motor Vehicle Inspection Station license with an Emission Inspection Instrument that will fulfill the Emission Inspection requirement in Pennsylvania. This added device will allow us to fully conduct Motor Vehicle Inspections for the

Townships fleet of motor vehicles. A third party company currently performs all of the townships emission inspections. Having this capability will provide additional savings to the township.

- Move forward on the Street Road Gravel Bar Removal Project. This is an extensive project that requires the township engineer's support in order to adhere to EPA and DEP regulations and reporting. The location of the gravel bar is adjacent to the entrance to the Special Equestrian's Center; on the east bound berm side of Street Road. This project is necessary due to the unreasonable obstruction of floodwaters during extreme weather conditions. Increasing the flood carrying capacity of the stream channel will reduce the potential of flooding at this location. All of the permits have been secured from the DEP.

ACCOMPLISHMENTS

- **IPW Lowes Pavilion Completed**
 - Public Works personnel completed work, including identified structural deficiencies on the Lowes Pavilion allowing it to be open for the public and available for the fall soccer and field hockey seasons.
- **Potholes**
 - Personnel repaired numerous potholes throughout the township. Roads repaired included: Triumph Way, parts of Greensward N., Greensward S., Brinksworth, Valley Square Blvd at Easton Road, Warrington Avenue, Pileggi Drive, Philadelphia Avenue and a sinkhole was repaired on Pitner Place.
- **Tot Lot Reconditioning**
 - Public Works personnel reconditioned the Palomino Park Tot Lot, the Shank Tot Lot located on Philadelphia Ave, and swing playground on Oxford Drive in Willow Knoll. The Tot Lots were inspected by a Certified Park Inspector and resupplied with certified playground mulch.
- **Pesticide Training**
 - Public Works personnel attended a Pesticide training class sponsored by Penn State University. This class provided core credits recognized by the Pennsylvania Department of Agriculture and fulfilled a requirement to maintain pesticide licenses.
- **Road Program C-Top Storm Water Inlet Replacements**
 - A total of 38 Storm Water C-Top replacements were completed. Total estimated cost \$27,551. If contracted out, total estimated costs would have been \$76,000 at approximately \$2,000 per C-Top. An estimated savings of \$48,449.

- **Storm Pipe Outfall Apron Modifications**

- **Mason Property (Bristol Rd)** - Personnel completed the expansion of the Stone storm water apron located on the Mason's property. This property is adjacent to Barness Park and is the recipient of Barness Park's storm water. The apron was slightly more than doubled in size from 12'x22'x3' to 30'x41'x3' deep. This modification should assist with the onslaught of water that comes from the park during rain storms.

- **Barness Park Baseball Fields**

- Public Works personnel repaired various fence lines and gates in need of repair. A new fence was added to the face of a dugout for the protection of the children. We removed a horizontal telephone pole from in front of the dugout and placed red stone along this area.

- **Training - Mary Barness Tennis and Swim Club Pool Certification Class**

- Three Public Works Personnel attended a class for swimming pool pesticide applications. This class will allow our personnel to maintain their pesticide category 24 licenses. These certifications will permit us to operate the day to day chemical chlorination of the pools

- **Mary Barness Swim Club Computerized Chlorine System Installed**

- An Automatic computerized chemical controller was installed at the Mary Barness Swim Club. This computerized delivery system will provide the proper amounts of Chlorine throughout the day and night. This system will eventually pay for itself through the reduction of excess chlorination. The chlorination difficulties experienced last year will virtually disappear with this new system.

- **Training**

- Three Public Works personnel attended a PennDOT LTAP (Local Assistance Technical Assistance) Training course in Bridge Maintenance and Inspections for Municipalities. This class identified the responsibilities that municipalities have to maintain their bridges and culverts that span less than 20', as well as bridges larger than 20 foot. Employees received training in preventive maintenance practices, bridge inspections as well as new techniques and technologies for bridges and information on how to interpret PennDOT inspection reports.
- Personnel attended a Confined Space Entry class that explained the dangers associated with confined spaces, what to do prior to entering that type of an environment, as well as acceptable levels for oxygen, carbon monoxide, and other contaminants.

- **Inspection Station Approval**

- Public Works was approved by to be a State Inspection Station, which allows Public Works employees to inspect every Township owned motor vehicle, police motorcycle and trailer.

- **2018 Mack Hook Truck Arrival**

- Public Works newly purchased Mack Hook truck arrived. The hook truck currently has a plow and three different bodies that can be attached. It has a flatbed body for towing equipment and motor vehicles. It has a salt dump body for salting the roadways and a dumpster body that will be utilized at the leaf site.
- Leaf site dumpster fees for 2017 totaled \$10,879. The dumpster body that attaches to the hook truck will eliminate these dumpster fees at a significant savings to the township for 2018.

Warrington Township Budget | 2019

Description	2017 Actual	2018 Adopted	2018 Projected	2019 Proposed
Public Works				
Salary and Wages	509,008	453,400	453,400	509,898
Salary/Wages- Temp/Season	89,120	127,609	100,000	102,609
Overtime	19,079	34,608	30,000	33,000
Benefits	385,952	264,377	290,000	308,981
Office Supplies	3,243	3,500	1,200	1,500
Postage	80	500	100	100
Motor Fuels	23,198	30,000	50,000	50,000
Uniforms	4,683	5,000	4,000	5,000
General Operating Supplies	21,154	20,000	20,000	20,000
Highway Supplies	15,815	20,000	10,000	16,000
Bulk Salt	-	5,000	500	1,500
Vehicle Maintenance Supplies	8,772	9,000	9,000	9,000
Repair & Maint. Supplies - Buildings	3,956	2,500	5,000	5,000
Heavy Equip Maintenance Supplies	11,851	14,000	14,000	11,000
Minor Equipment	7,232	12,000	10,000	12,000
Professional Services	22	1,000	1,000	1,000
Drug Testing	167	200	-	-
Other Services and Fees	130	200	200	200
Telephone	9,639	6,000	4,284	6,000
Advertising	144	500	500	500
Printing	-	300	300	400
Utilities	143,095	100,000	130,000	130,000
Repairs & Maintenance	3,239	2,500	2,500	2,000
Street Light Maintenance	522	2,500	-	-
Plow Equipment Maintenance & Rep	8,489	8,000	8,000	7,000
Vehicle Maintenance & Repair	10,464	15,000	8,500	10,000
Equipment Rentals, Leases	698	5,800	2,800	4,000
Dues & Subscriptions	100	300	300	300
Contracted Services	109,132	110,000	100,000	100,000
State Fees	57	100	500	500
Seminars, Conf & Meetings	2,042	3,000	3,000	3,000
General Expense	-	800	800	800
Capital Equipment	38,065	20,000	20,000	-
Capital Assessment	-	133,000	133,000	133,000
Traffic Signal Maintenance	153,031	47,000	40,000	40,000
Street Light Maintenance	17,762	-	27,000	8,000
Storm Sewer Pipe Maintenance	1,063	10,000	19,000	12,000
Storm Sewer Inlets	8,955	10,000	8,000	8,000
Road Maintenance	2,747	15,000	10,000	12,000
	1,612,706	1,492,694	1,516,884	1,564,288

Warrington Township Budget | 2019

Description	2017 Actual	2018 Adopted	2018 Projected	2019 Proposed
Solid Waste Collection				
Professional Services	11,270	12,500	11,270	12,000
Contracted Services	121,953	120,500	120,500	120,500
	133,223	133,000	131,770	132,500
Environmental Advisory Council				
Salaries-EAC	6,038	7,210	7,200	9,791
EAC- Group Benefits	65	552	551	945
EAC Activities	7,198	10,000	10,000	7,000
	13,301	17,762	17,751	17,736

Staffing

	2018	2019	Change
Public Works			
Director	1.00	1.00	-
Senior Foreman	1.00	1.00	-
Supervising Foreman	1.00	1.00	-
Working Foreman	2.00	2.00	-
Crew Leader	2.00	2.00	-
Mechanic	1.00	1.00	-
Laborers	3.00	3.00	-
	11.00	11.00	-

DEPARTMENT: Parks & Recreation

MISSION

Encourage citizens to engage in active, healthy lifestyles. Conserve the Township's natural resources by collaborating with public and private sector partners. Provide public service that is friendly, convenient and exceeds expectations.

RESPONSIBILITIES

- Developing, maintaining and renovating Township parks.
- Maintaining all athletic fields, playground equipment, comfort stations, hard-surfaced courts and the Township's swimming pool complex.
- Maintaining turf, shrubs and trees at parks and natural areas.
- Assisting with snow removal on Township streets and walks.
- Cleaning up storm damage.
- Removing leaves.
- Collecting trash and debris at Township parks and facilities.
- Planning, developing and supervising the various recreational programs and facilities.
- Recruiting, training and supervising part-time personnel for various recreation programs and park maintenance duties.
- Supervising and issuing permits for park and community building use.
- Maintaining an updated inventory of agencies and program opportunities that are designed for the Township's special needs residents.

GOALS

- Complete comprehensive review of pool membership packages, revenue and fee structures.
- Complete comprehensive annual review of all program revenue and fee structures.
- Review the Parks & Recreation Divisions to identify opportunities for improved operational efficiencies.
- Implement park tree evaluation and maintenance program.
- Continue the comprehensive playground inspection program.
- Begin implementation of the Parks, Recreation & Open Space Plan.

2018 ACCOMPLISHMENTS

• **Improved operations of pools at swim club**

- A liquid Chlorine feeding system to better regulate the amount of chlorine added to the pool was installed.
- Several staff members have been trained to be able to maintain the pools and balance the chemicals.
- Public Works maintained vacuuming the pools on a daily basis (as well as lifeguards completed this maintenance on the weekends).
- A patio was installed in an area that consistently was covered in mud.
- Repair work was completed to the concrete walkway around the lap pool.
- Trees were cut down or trimmed which were dying, in danger of falling, or creating a nuisance for the pool.

• **Research feasibility of Parks & Recreation Department**

- Research has been completed for the hiring of a part-time Warrington Parks and Recreation Manager Position. A job description has been developed along with a salary range for this position.

Warrington Township Budget | 2019

Description	2017 Actual	2018 Adopted	2018 Projected	2019 Proposed
Program Operations				
General Operating Supplies	24	-	-	-
Recreation - Discount Ticket	5,325	7,500	2,000	4,000
Recreation - Program Activities	9,009	9,000	9,000	9,000
Recreation - Discount Movie Tickets	9,436	8,000	8,000	8,000
Recreation-Earth Day	1,111	1,400	2,523	2,000
Recreation-Easter Egg Hunt	730	900	605	900
Recreation-Equestrian	1,520	2,000	9,000	9,000
Recreation-Memorial Day	3,311	3,000	2,046	3,000
Recreation-Misc. Recreation Programs	(12)	500	500	500
Recreation-Santa Breakfast/Lunch	1,456	1,600	1,600	1,600
Recreation-Bike & Hike-Campout/fishing	67	1,000	1,000	1,000
Recreation-Vol Appreciation Day	1,248	1,500	1,750	1,500
Recreation-Warrington Day	38,498	30,000	30,000	27,400
	71,723	66,400	68,024	67,900

Warrington Township Budget | 2019

Park & Rec - Active				
Salary and Wages	52,207	87,650	36,000	107,154
Salary/Wages-Temp/Season	17,307	25,920	9,000	17,510
Overtime	-	500	500	500
Benefits	2,255	52,547	10,000	53,195
Office Supplies	598	500	650	500
Motor Fuels	2,092	4,200	420	2,500
Uniforms	702	600	600	750
General Operating Supplies	8,440	7,000	10,000	8,000
Vehicle Maintenance Supplies	3,040	3,000	1,500	1,500
Repair & Maint. Supplies - Buildings	1,770	2,200	2,200	2,200
Heavy Equip Maintenance Supplies	1,468	2,000	2,000	15,000
Minor Equipment	1,117	1,500	1,000	1,000
Drug Testing	-	60	60	60
Other Services and Fees	-	300	300	300
Telephone	468	600	600	600
Postage	-	25	25	25
Advertising	-	250	250	250
Printing	-	100	100	100
Utilities	20,148	18,000	30,000	30,000
Repairs & Maintenance	1,938	2,500	2,500	2,500
Vehicle Maintenance & Repair	341	1,000	1,000	1,000
Equipment Rentals, Leases	2,875	3,000	3,000	2,500
Dues & Subscriptions	63	100	100	100
Contracted Services	72,112	70,000	40,000	42,000
Seminars, Conf & Meetings	149	500	1,000	1,200
General Expense	25	700	700	700
Minor Equipment	-	3,750	3,750	3,750
Capital Assessment	-	19,000	19,000	19,000
	189,115	307,502	176,255	313,894

Warrington Township Budget | 2019

Description	2017 Actual	2018 Adopted	2018 Projected	2019 Proposed
Park & Rec - Passive				
Salary and Wages	100,735	131,544	119,000	123,345
Salary/Wages-Temp/Season	23,645	45,860	45,860	46,350
Overtime	3,759	7,000	3,000	3,500
Benefits	4,827	78,230	14,000	64,977
Office Supplies	1,053	400	400	400
Motor Fuels	7,559	4,200	4,200	4,200
Uniforms	1,200	1,000	1,000	1,000
General Operating Supplies	17,062	17,000	10,000	10,000
Bulk Salt	4,384	5,000	1,500	1,500
Vehicle Maintenance Supplies	2,709	2,000	1,000	1,000
Repair & Maint. Supplies - Buildings	710	1,000	1,000	1,000
Heavy Equip Maintenance Supplies	1,458	2,000	2,000	1,500
Minor Equipment	704	1,000	1,200	1,000
Professional Services	1,998	2,500	2,900	2,900
Drug Testing	-	120	-	-
Telephone	468	2,400	1,000	1,000
Advertising	-	250	250	250
Printing	-	-	13	50
Utilities	2,650	3,200	3,200	2,700
Land and Land Improvements	10,535	12,000	1,200	5,000
Veterans Monument	(120)	-	250	500
Vehicle Maintenance & Repair	216	2,500	1,000	1,000
Equipment Rentals, Leases	332	750	750	750
Dues & Subscriptions	63	100	100	100
Contracted Services	57,856	40,000	95,000	95,000
Seminars, Conf & Meetings	-	6,300	6,300	6,500
General Expense	40	100	100	100
Capital Assessment	-	38,000	38,000	35,000
	243,843	404,454	354,223	410,622

Warrington Township Budget | 2019

Description	2017 Actual	2018 Adopted	2018 Projected	2019 Proposed
Swim Club Operations				
Salary & Wages-Supervisory	72,862	80,000	63,200	18,000
Salary & Wages-Staff	378	-	-	57,000
Other Employee Benefits	7,060	6,120	4,835	5,738
Professional Services	480	500	300	500
Postage	-	250	-	250
General Operating Supplies	20,579	17,000	10,500	11,000
Minor Equipment	4,728	4,500	4,500	4,500
Telephone	268	250	2,250	2,300
Advertising	-	1,500	-	1,000
Utilities	11,939	8,000	9,100	9,500
Maintenance and Repairs	324	5,000	6,200	5,000
Contracted Services	12,491	11,000	24,000	19,000
State Fees	280	300	300	300
Seminars, Conferences & Meetings	812	100	300	300
Capital Equipment	7,850	20,000	18,000	12,000
Program Activities	1,712	1,500	2,550	1,500
	141,763	156,020	146,035	147,888

Warrington Township Budget | 2019

Other Departments

Description	2017 Actual	2018 Adopted	2018 Projected	2019 Proposed
<u>EXPENDITURES</u>				
Governing Body				
Salaries and Wages	12,188	17,875	17,875	17,875
Group Benefits	932	1,367	1,367	1,367
Office Supplies	660	500	2,500	1,000
Minor Equipment	0	1,000	2,800	750
Telephone	1,956	2,400	2,500	2,400
Advertising	1,961	2,200	1,000	2,000
Printing	0	200	150	200
Dues & Subscriptions	5,238	3,500	3,500	3,500
Seminars, Conf & Meetings	2,159	5,500	5,000	5,500
General Expenses	822	1,000	750	1,000
	25,916	35,542	37,442	35,592
Tax Collection				
Tax Collector - General Fund	36,504	19,678	19,678	21,072
Tax Collector - Park & Rec	13,298	8,039	8,039	8,144
Group Benefits	3,849	2,120	2,120	2,235
Office Supplies	17	-	1,800	1,800
Postage	2,384	2,600	2,000	2,600
Printing	-	1,400	1,000	1,400
	56,052	33,837	34,637	37,250
Legal Services				
Township Solicitor	119,808	115,000	140,000	125,000
Labor Counsel Services	-	3,000	-	15,000
Litigation & Arbitration	32,588	25,000	500	10,000
	152,396	143,000	140,500	150,000

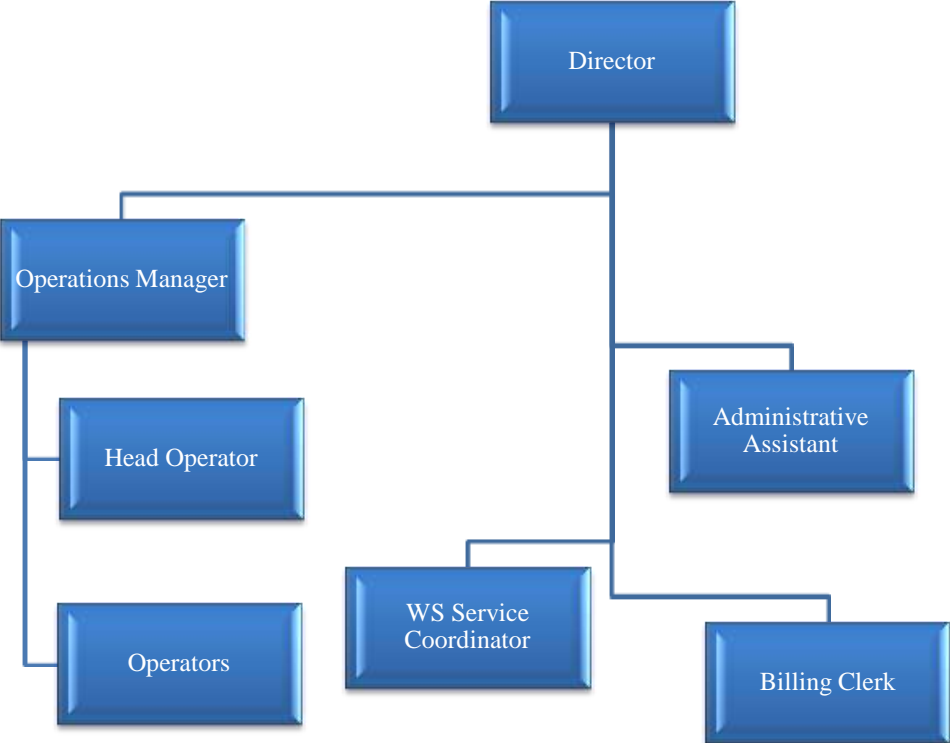
Warrington Township Budget | 2019

Description	2017 Actual	2018 Adopted	2018 Projected	2019 Proposed
<u>EXPENDITURES</u>				
General Government Administration				
Salaries and Wages	99,762	95,122	95,122	124,328
Salaries and Wages-Part-Time/Seasonal	15,142	-	300	-
Overtime	504	200	50	200
Group Benefits	66,442	44,802	44,802	70,969
Office Supplies	3,855	3,200	3,000	3,200
Postage	11,286	11,500	11,500	11,000
Minor Mach. & Equip.	6,020	3,000	1,200	2,500
Professional Services	51,095	50,000	38,000	50,000
Other Services & Fees	34,369	27,000	27,000	27,000
Telephone	4,733	4,500	4,500	4,500
Advertising	1,657	1,500	1,500	1,200
Maint. & Repairs - Vehicles	101	-	700	500
Mach.& Equip.Rental	9,010	8,000	10,000	8,500
Dues & Subscriptions	867	800	700	400
Contracted Services	17,583	15,000	12,000	12,000
Seminars, Conf & Meetings	6,004	2,500	4,000	3,950
General Administrative Expense	2,227	2,300	1,200	1,500
Capital Assessment	-	5,000	5,000	5,000
	330,657	274,424	260,574	326,747
Township Engineer				
Township Engineer	144,093	165,000	115,000	115,000
Township Facilities				
Repair & Maint.Supplies	137	300	300	200
General Operating Supplies	2,151	4,000	4,000	3,000
Minor Equipment	-	1,000	500	500
Professional Services	325	-	400	400
Telephone	2,124	2,100	13,000	13,000
Utilities	50,013	41,000	36,000	36,000
Building Maint & Repairs	21,063	14,000	17,000	14,000
Mach. & Equip.Rental	115	750	-	500
Contracted Maintenance Services	60,443	50,000	29,000	33,000
	136,371	113,150	100,200	100,600

2019 Proposed Budget Water & Sewer Fund



Water and Sewer Department



DEPARTMENT: Water & Sewer

MISSION

To provide reliable and sustainable services while ensuring the health and safety of our customers and the environment through the delivery of high-quality water and wastewater services.

RESPONSIBILITIES:

Manage and facilitate a myriad of programs and services including:

- Water /sewer billing
- Delinquent collections;
- Work orders
- Certifications
- Provide effective and efficient administrative services to our customers.
- Operate and maintain infrastructure and equipment to ensure the provision of effective and efficient public water and sanitary sewer services to our customers.

GOALS:

- Finalize the transition to Caselle Utility Billing software.
- Implement an on lot sewage disposal pump and inspection program.
- Complete a meter/radio-read replacement and FlexNet implementation project.
- Complete a labor resources analysis.
- Initiate a regular hydrant flushing program.
- Initiate a regular water valve exercise and replacement program.
- Finalize a long-term strategic funding and replacement plan for water and sewer infrastructure.

2018 ACCOMPLISHMENTS:

- **EPA – PFOS/PFOA Meeting**
 - At the request of the Regional Director of the EPA, Warrington hosted a meeting for all of the principals involved with the local water contamination issues. The Regional Director of the EPA conducted the meeting and listened to any concerns that the affected municipalities had.

- **Restoration Advisory Board (RAB) Meeting**

The Director as well as the Administrative Assistant of the Water and Sewer Department attended the quarterly RAB meetings. Navy and Air National Guard officials provided updates concerning investigations, remediation, and mitigation of onsite contaminants at the Willow Grove Naval Air Station and Horsham Air Guard Station. Additionally, the Pennsylvania Department of Health (DOH) discussed a blood test pilot being performed in the Horsham, Warminster, and Warrington area. The DOH received a federal grant in the amount of \$175,000 to survey and sample 400 randomly selected residents within these communities with a goal of determining whether their process (or toolkit) will be effective on a national level.

- **Pennsylvania Water Specialties Company (PAWSC)**

The Director of Water and Sewer, the Township Manager, along with Water Department personnel met with representatives of the PAWSC concerning the Cross Connection Control Program implementation and discussed the Township and PAWSC responsibilities were discussed. This program will ensure that we are in compliance with Department of Environmental Protection (DEP) requirements regarding Cross Connection and Backflow prevention.

- **Special Training**

Three employees attended a Cross Connection and Backflow training session at the Eureka Wastewater Treatment Plant.

Warrington Township Budget | 2019

Account Description	2017 Actual	2018 Adopted	2018 Projected	2019 Proposed
<u>EXPENDITURES</u>				
<u>Solicitor/Legal Services</u>				
Legal Services - General	7,898	7,500	13,851	11,100
Legal-Willow Grove-AF	10,114	15,000	2,300	2,300
Legal Services - TMDL Nesh Cr	561	-	-	-
Total Solicitor/Legal Services	18,573	22,500	16,151	13,400
<u>General Administration</u>				
Salary & Wages - Staff	214,351	237,736	237,736	248,500
Temp/Season part-time	22,213	10,300	10,300	19,700
Overtime	2,317	2,000	2,000	2,000
Group Benefits	338,884	414,220	414,220	128,600
Non-Uniform Pension	74,591	54,141	54,141	54,100
Office Supplies	97	1,000	789	1,000
Postage	16,583	17,500	15,350	16,200
Uniforms	4,015	2,500	1,000	1,000
General Operating Supplies	2,052	2,000	845	1,500
Safety Supplies	2,686	2,000	1,431	2,500
Water Conservation Materials	-	-	-	-
Minor Equipment	-	5,500	1,300	5,000
Computer Supplies/Software	12,296	31,000	30,000	25,000
Professional Services	7,292	2,500	18,275	9,000
Accounting & Auditing Services	9,815	13,500	13,500	14,500
Lien Fees	839	1,000	145	600
Other Services & Fees	25,333	25,000	22,499	26,600
Advertising	-	-	398	-
Printing	7,461	6,000	9,937	7,700
Consumer Confidence Reports	6,580	5,000	1,529	3,800
Maint & Repair - Furniture	2,198	500	(70)	500
Maint & Repair - Computers	1,500	6,000	3,607	4,200
Office Rental & Lease	38	-	-	-
Equipment Rental & Lease	1,890	2,000	1,919	2,000
Dues & Subscriptions	245	350	490	600
Contracted Services	15,851	15,000	17,812	15,400
GIS Maint / Munilogic	50,303	65,000	28,668	31,400
PA One Call	2,663	2,000	2,553	2,500
State Fees	12,638	4,000	4,381	24,000
Munilogoc Asset List	120	30,000	30,000	-
Seminars, Conferences&Meetings	1,812	4,000	4,000	4,000
Cap Purchases - Mach & Equip	4,300	-	-	-
Cap Purchases - Vehicles	-	65,000	65,000	65,000
Capital - Server upgrades	-	-	-	-
Misc- Willow Grove-AF	28,963	50,000	10,000	30,000
Total General Administration	869,928	1,076,747	1,003,755	746,900

Warrington Township Budget | 2019

Water & Sewer Fund (08)

Account Description	2017 Actual	2018 Adopted	2018 Projected	2019 Proposed
<u>Engineering Services</u>				
Engineering Services	48,650	40,000	124,355	45,000
Engineering - Willow Grove -AF	9,651	10,000	4,987	7,300
Total Engineering Services	58,301	50,000	129,342	52,300
<u>Building and Grounds</u>				
Motor Fuels	13,238	14,000	18,006	14,500
Building Supplies	-	-	160	-
Uniforms	45	-	115	-
General Operating Supplies	11	-	-	-
Minor Equipment	265	21,000	8,600	-
Fencing Services	4,875	-	-	-
Telephone -- Administration	6,285	6,000	5,731	8,800
Wireless Telephone	6,059	6,000	4,742	5,500
Telephone -- Tradesville	2,515	2,500	2,308	2,400
Trash Removal	4,320	4,000	4,250	4,100
Maintenance & Repair - Land	23,933	23,000	25,325	25,800
Maintenance & Repair - Buildi	19,223	15,000	26,298	19,500
Maintenance & Repair - M & E	384	2,000	729	900
Maintenance & Repair - Vehicl	24,791	22,000	12,935	22,800
Total Buildings & Grounds	105,944	115,500	109,199	104,300
<u>Hydrants</u>				
Operating Supplies	-	1,000	-	500
General Repairs	5,023	6,000	1,619	3,600
Fire Hydrant Maintenance	313	1,000	-	500
Total Hydrants	5,336	8,000	1,619	4,600

Warrington Township Budget | 2019

Water & Sewer Fund (08)

Account Description	2017 Actual	2018 Adopted	2018 Projected	2019 Proposed
Wastewater				
Salary & Wages - Staff	342,811	255,853	255,853	277,600
Overtime	34,487	40,000	40,000	40,000
Group Benefits	6,380	-	-	149,700
Lab Chemicals	189,854	185,000	153,745	162,400
Lab Supplies	1,862	2,800	656	1,200
General Operating Supplies	1,113	3,000	3,130	2,700
Lab Expense	31,309	19,000	11,398	20,400
Telephone - Pump Stations	9,333	-	1,873	3,700
Telephone - Pump Stations	-	8,500	6,602	5,000
Utilities	117,009	125,000	114,974	118,800
Sludge Removal/Treatment	125,057	120,000	137,717	129,600
Maintenance & Repair - Infrs	33,961	55,000	42,448	56,100
Maintenance & Repair - M & E	100,402	95,000	173,999	132,800
Dues & Subscriptions	485	750	750	500
Miscellaneous Contracted Servi	4,544	6,500	4,437	5,600
Seminars, Conferences & Meetin	3,748	4,000	4,000	3,600
Warminster Township Authority	933,201	1,000,000	900,000	950,000
Warminster Twp Authority Maint	632	15,000	5,000	5,000
Chalfont/New Britain Authority	3,923	4,000	11,408	5,000
Montgomery Twp MSA/Tap Fees	9,485	9,500	8,427	8,000
Horsham Water and Sewer Author	2,620	2,600	2,600	2,600
Total Wastewater	1,952,216	1,951,503	1,879,017	2,080,300
Meters				
Meters (Residential)	31,876	65,000	104,094	30,000
Meter (Commerical/Industrial)	6,195	20,000	13,914	10,000
Radio Read Upgrades	89,836	75,000	-	-
BackFlow Preventors	-	-	-	15,000
Total Meters	127,907	160,000	118,008	55,000

Warrington Township Budget | 2019

Water & Sewer Fund (08)

Account Description	2017 Actual	2018 Adopted	2018 Projected	2019 Proposed
Water Distribution				
Salary & Wages - Staff	78,527	127,927	127,927	137,000
Overtime	9,018	12,000	16,480	12,000
Group Benefits	-	-	-	81,200
General Operating Supplies	5,020	4,500	3,283	4,000
General Repair Supplies	6,401	6,500	327	4,800
New Water Lab testing	3,240	2,000	-	-
Repairs & Maint - Infrastruct	85,536	46,000	79,322	69,100
Equipment Repairs	7,198	3,500	4,227	5,000
Dues & Subscriptions	3,431	2,000	2,100	2,000
Contracted Services	8,500	10,000	10,000	9,000
Seminars, Conferences & Meetin	380	1,500	78	500
Total Wastewater	207,251	215,927	243,744	324,600
Water Supply & Treatment				
Salary & Wages - Staff	78,542	127,927	127,927	138,800
Overtime	8,831	11,000	17,304	11,000
Group Benefits	-	-	-	74,800
General Operating Supplies	5,260	7,000	4,605	5,900
Water Lab Expense	43,383	33,000	17,850	26,600
EPA UCMR	-	46,500	46,500	-
Utilities - Wells	35,790	50,000	27,965	39,100
Equipment Repairs	16,365	30,000	63,347	37,800
Contracted Services	3,976	9,000	5,133	6,100
Seminars, Conferences & Meeting	3,148	2,000	3,750	2,800
North Wales Water Authority	1,055,141	1,314,000	1,375,000	1,525,700
NWWA- PFOS Overages	33,466	-	-	-
Total Water Supply & Treatment	1,283,901	1,630,427	1,689,381	1,868,600
Debt Principal				
GO Bond - Principal 2014	-	760,000	760,000	790,000
GO Bond - Principal 2019 (\$4.4M)	-	-	-	313,900
Total Debt Principal	-	760,000	760,000	1,103,900
Debt Interest				
Interest Exp - 2014 Series	715,473	688,394	688,394	658,000
Interest Exp - 2019 Series	-	-	-	290,000
Total Debt Interest	715,473	688,394	688,394	948,000

Warrington Township Budget | 2019

Water & Sewer Fund (08)

Account Description	2017 Actual	2018 Adopted	2018 Projected	2019 Proposed
Fiscal Agent Fees				
Bond Administration Fee	-	4,000	4,000	4,000
Total Fiscal Agents Fees	-	4,000	4,000	4,000
Insurance Premiums				
Property & Casualty Insurance	65,000	70,000	70,000	70,000
PennDOT Maintenance Bond	5,000	5,000	5,000	5,000
Total Insurance Premiums	70,000	75,000	75,000	75,000
Interfund Transfers				
Transfer to General Fund	150,000	153,000	153,000	156,100
Transfer to W/S Capital	(2,927,190)	853,439	853,439	853,400
Total Interfund Transfers	(2,777,190)	1,006,439	1,006,439	1,009,500
Total Expenditures	\$ 2,637,640	\$ 7,764,437	\$ 7,724,049	\$ 8,390,400
Excess Revenue/(Expenditures)	\$ 5,390,743	\$ 93,690	\$ 72,352	\$ 42,800
Beginning Fund Balance	\$ 2,352,337	\$ 2,432,183	\$ 7,743,080	\$ 7,815,432
Ending Fund Balance	\$ 7,743,080	\$ 2,525,873	\$ 7,815,432	\$ 7,858,232

2019 Proposed Budget Volunteer Fire Fund



Warrington Township Budget | 2019

VOLUNTEER FIRE COMPANY FUND (03)

2019 Expenditures	Amount
Workers Compensation	\$38,800
Incentive Program	67,000
Operating Costs	200,000
Reimbursement for Fire Relief Expenses	25,000
Capital Purchases	100,000
Other Expenses	5,000
Total	\$439,100

Account Description	2017 Actual	2018 Adopted	2018 Projected	2019 Proposed
REVENUES				
<u>Real Property Taxes</u>				
Real Estate Taxes - Fire Fund	-	434,880	456,000	459,904
Total Real Property Taxes	-	434,880	456,000	459,904
<u>Interest Income</u>				
Interest Earnings	-	3,900	2,000	2,500
Total Interest Income	-	3,900	2,000	2,500
TOTAL REVENUES	\$ -	\$ 438,780	\$ 458,000	\$ 462,404
EXPENDITURES				
<u>Finance</u>				
Audit & Accounting Services	-	3,300	3,300	3,300
Total Finance	-	3,300	3,300	3,300
<u>Tax Collection</u>				
Tax Collector	-	4,349	4,560	4,599
Group Benefits	-	333	349	352
Total Tax Collection	-	4,682	4,909	4,951

Warrington Township Budget | 2019

Account Description	2017 Actual	2018 Adopted	2018 Projected	2019 Proposed
<u>EXPENDITURES</u>				
<u>Finance</u>				
Audit & Accounting Services	-	3,300	3,300	3,300
Total Finance	-	3,300	3,300	3,300
<u>Tax Collection</u>				
Tax Collector	-	4,349	4,560	4,599
Group Benefits	-	333	349	352
Total Tax Collection	-	4,682	4,909	4,951
<u>Fire</u>				
Worker's Comp - Fire Co.	-	38,761	39,118	38,761
Payment for Operations-Fire Co.		67,000	67,000	67,000
Incentive Program	-	200,000	200,000	200,000
Reimbursement for Fire Relief Equip	-	25,000	25,000	25,000
Transfer to G/F - Fire Cap Equip. Reserve	-	100,000	100,000	100,000
Total Fire	-	430,761	431,118	430,761
Total Expenditures	\$ -	\$ 438,743	\$ 439,327	\$ 439,012
Excess Revenue/(Expenditures)	\$ -	\$ 37	\$ 18,673	\$ 23,392
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 18,673
Ending Fund Balance	\$ -	\$ 37	\$ 18,673	\$ 42,065

2019 Proposed Budget

Water & Sewer Capital Fund



Granulated Activated Charcoal System

Warrington Township Budget | 2019

WATER AND SEWER CAPITAL FUND BUDGET (06)

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

REVENUE				
<u>State Capital & Operating Grant</u>				
DCED-Small W&S Grant			100,000	-
	-	-	100,000	-
<u>Sewer Revenues</u>				
Sewer Tapping Fees	542,957	795,340	552,450	644,170
Total Sewer Revenues	542,957	795,340	552,450	644,170
<u>Water Revenues</u>				
Water Project Assessment Fees	-	-	-	-
Costner Filtration Project	108,759	-	904,168	787,032
Water Main Ext/Connections	287,616	430,000	336,323	-
Water Tapping Fees	266,202	335,685	280,435	271,880
Total Water Revenues	662,577	765,685	1,520,926	1,058,912
<u>Other Revenues</u>				
NWWA interconnections	40,057	-	263,428	45,172
Woodlands SCADA Integration	39,615	-	6,554	-
Booster Station Upgrades	-	230,000	6,580	223,420
Wells 3 & 9 GAC Filtration	599,864	2,100,000	2,970	810,000
Total Other Revenues	679,536	2,330,000	279,532	1,078,592
<u>Interfund Transfers</u>				
Transfer fr W/S Operation Fund	(2,927,190)	853,439	853,439	853,439
Total Interfund Revenues	(2,927,190)	853,439	853,439	853,439
<u>Loan Proceeds</u>				
Loan Proceeds (\$5.3 M Pennvest Loan)	-	-	-	1,064,300
Total Loan Proceeds	-	-	-	1,064,300
TOTAL REVENUES	\$ (1,042,121)	\$ 4,744,464	\$ 3,306,347	\$ 4,699,413

Warrington Township Budget | 2019

	2017 Actual	2018 Adopted	2018 Projected	2019 Proposed
<u>EXPENDITURES</u>				
<u>General Administration</u>				
Capital - Equipment	6,768	-	-	-
Capital - Vehicles	33,422	-	-	-
Total General Administration	40,190	-	-	-
Capital - Sewer Sys Improves	19,600	50,000	50,000	-
Capital - Pump Sta Upgrades	4,051	60,000	62,324	310,000
County Line Sewer	-	-	-	-
Capital - Bristol Rd Sewer	-	230,000	-	-
CLF LPSS WD2	1,732	275,000	16,088	260,000
Pump Station SCADA Integration	20,651	90,000	90,000	-
Warr Oaks PS Upgrade	2,915	330,000	300,000	300,000
Springbrook Lift Sta Upgrade	3,069	230,000	300,000	300,000
				-
Total Wastewater	52,016	1,265,000	818,412	1,170,000
<u>Water Distribution</u>				
Capital - W Sys Imprv/Dist	26,331	400,000	402,905	540,000
Water Main Ext/Connections	33,430	430,000	3,677	-
NWWA Interconnections	22,018	-	75,000	-
Woodlands SCADA Integration	6,250	-	-	-
Booster Station Upgrades	770	230,000	34,407	235,000
Total Water Distribution	88,798	1,060,000	515,989	775,000
<u>Water Supply & Treatment</u>				
Capital Water System Improvements	16,380	30,000	30,000	30,000
Costner Filtration Project	33,669	-	313,836	-
Wells 3&9 GAC Filtration	275	2,100,000	100,000	1,200,000
Wells 4, 5, 8 & 11 (Pennvest)	-	-	-	2,128,600
Total Water & Supply Treatment	50,324	2,130,000	443,836	3,358,600
Total Expenditures	\$ 231,329	\$ 4,455,000	\$ 1,778,237	\$ 5,303,600
Excess Revenue/(Expenditures)	\$ (1,273,450)	\$ 289,464	\$ 1,528,110	\$ (604,187)
Beginning Fund Balance	\$ 1,932,527	\$ 659,077	\$ 659,077	\$ 2,187,187
Ending Fund Balance	\$ 659,077	\$ 948,541	\$ 2,187,187	\$ 1,583,000

2019 Proposed Budget

Water & Sewer 2014 Bond Fund



Costner Filtration Building

Warrington Township Budget | 2019

WATER AND SEWER BOND FUND (09)

Account Description	2017 Actual	2018 Adopted	2018 Projected	2019 Proposed
REVENUE				
<u>Interest Earnings</u>				
Interest earned - bond PLGIT	59,326	18,000	90,000	90,000
Total Interest Earnings	59,326	18,000	90,000	90,000
<u>Interfund Transfers</u>				
Transfer fr W/S Operation Fund	(1,572,888)	-	-	4,538,000
Total Interfund Revenues	(1,572,888)	-	-	4,538,000
TOTAL REVENUES	\$ (1,513,562)	\$ 18,000	\$ 90,000	\$ 4,628,000
EXPENDITURES				
<u>Wasterwater</u>				
Capital - Palomino Sewer Rehab	0	466,751	43,365	1,900,000
Cap - Tradesville Headworks	520	3,455,800	2,955,800	500,000
Tradesville Driveway			-	100,000
Meter Replacement/FlexNet			-	2,564,000
Total Wasterwater	520	3,922,551	2,999,165	5,064,000
<u>Water Distribution</u>				
Capital - Tank Repainting	48,896	550,000	500,000	-
Total Water Distribution	48,896	550,000	500,000	-
<u>Fiscal Agent Fees</u>				
Shetland Tank-Paint Warrington	-	-	-	46,200
Total Water Supply and Treatment	-	-	-	46,200
Total Expenditures	\$ 49,416	\$ 4,472,551	\$ 3,499,165	\$ 5,110,200
Excess Revenue/(Expenditures)	\$ (1,562,978)	\$ (4,454,551)	\$ (3,409,165)	\$ (482,200)
Beginning Fund Balance	\$ 6,018,962	\$ 4,486,549	\$ 4,455,984	\$ 1,046,819
Ending Fund Balance	\$ 4,455,984	\$ 31,998	\$ 1,046,819	\$ 564,619

2019 Proposed Budget

Capital Projects 2016 Bond Fund



Warrington Township Budget | 2019

2016 CAPITAL PROJECTS – 2016 BOND FUND (Fund 14)

The Board of Supervisors approved the borrowing in the amount of \$6 million in 2016 to fund Capital Projects. Planned 2019 Projects are below:

Capital Projects 2019 Bond Fund Projects

Project Description	Amount
Police Station/Township Building Design	\$350,000
Township Building Lobby	15,000
Storm Drainage Rehab –Warrington Village	450,000
Improve Pickertown/Folly Rd Drainage	130,000
Road Resurfacing	350,000
Total	\$1,295,000

<u>Account Description</u>	2017 Actual	2018 Adopted	2018 Projected	2019 Proposed
REVENUES				
<u>Interest Earnings</u>				
Interest Earned	26,086	15,000	22,000	15,000
Total Interest Earnings	26,086	15,000	22,000	15,000
<u>Miscellaneous Reimbursements</u>				
Misc Revenue/ Reimbursement	51,149	-	-	-
Total Miscellaneous Reimbursements	51,149	-	-	-
TOTAL REVENUES	\$ 77,236	\$ 15,000	\$ 22,000	\$ 15,000
EXPENDITURES				
<u>General Gov't Administration</u>				
New Fuel Pump Software	-	15,000	-	-
Total General Gov't Administration	-	15,000	-	-
<u>Township Facilities</u>				
Police Station/Township Bldg. Design	-	575,000	300,000	350,000
DPW Old Office Bldg Retrofit	-	190,000	290,000	-
DPW-resurface gas pump lot	42,789	-	-	-
Township Bldg- Cable TV Studio	-	-	-	-
Old DPW Garage-40x60 Wood Framed Out Bldg.	-	70,000	60,000	-
Township Bldg. Lobby Renovations	-	-	-	15,000
Tradesville - Headworks Expansion & Updates	-	-	-	-
Total Township Facilities	42,789	835,000	650,000	365,000

Warrington Township Budget | 2019

Capital Projects 2016 Bond Fund (14)

<u>Account Description</u>	2017 Actual	2018 Adopted	2018 Projected	2019 Proposed
<u>Police Services</u>				
Police locker room expansion	28,350	-	-	-
Total Police Services	28,350	-	-	-
<u>Storm Sewer and Drains</u>				
Storm Drain Rehab - Warr Vill	27,452	450,000	100,000	450,000
Valley Rd Culvert	198,854	-	200	-
Storm Drainage Rehab-Fairways	-	25,000		
Palomino Basin retrofit	55,172	-	10,125	-
Continetal Dr Culvert Repairs	149,213	-	8,500	-
Pickertown/Folly Road Drainage		150,000	20,000	130,000
Columbia Ave-Storm Drains	-	100,000	16,000	
Total Storm Sewer and Drains	430,691	725,000	154,825	580,000
<u>Account Description</u>				
<u>Road Maintenance</u>				
Road Resurfacing (4 Miles)	107,740	1,000,000	1,000,000	350,000
Road Repair-Palomino (1Mile)	743,714	-	-	-
Total Road Maintenance	851,454	1,000,000	1,000,000	350,000
<u>Park & Rec - Passive</u>				
JPP Park-Resurface BB court	-	100,000	90,000	-
Total Park & Rec - Passive	-	100,000	90,000	-
<u>Swim Club Operations</u>				
Swim Club Tennis/BB Ct Repl	287,526	-	73,000	-
Total Swim Club Operations	287,526	-	73,000	-
Total Expenditures	\$ 1,640,809	\$ 2,675,000	\$ 1,967,825	\$ 1,295,000
Excess Revenue/(Expenditures)	\$ (1,563,574)	\$ (2,660,000)	\$ (1,945,825)	\$ (1,280,000)
Beginning Fund Balance	\$ 4,845,643	\$ 2,662,808	\$ 3,282,069	\$ 1,336,244
Ending Fund Balance	\$ 3,282,069	\$ 2,808	\$ 1,336,244	\$ 56,244

2019 Proposed Budget

2019 Capital Bond Fund

VERSION S.4



WARRINGTON TOWNSHIP - PROPOSED POLICE STATION
HIP ROOF DESIGN CONCEPT

Warrington Township Budget | 2019

2019 Capital Bond Fund (15)

<u>Account Description</u>	2017 Actual	2018 Adopted	2018 Projected	2019 Proposed
REVENUES				
<u>Interest Earnings</u>				
Interest Earned	-	-	-	5,000
Total Interest Earnings	-	-	-	5,000
<u>Proceeds from Sale of Bonds/Loans</u>				
Proceeds from Sale of Bonds/Loans	-	-	-	10,000,000
Total Proceeds from Sale of Bonds/Loans	-	-	-	10,000,000
Interfund Transfers				
Transfer from General Fund	-	-	-	1,500,000
Total Interfund Transfers	-	-	-	1,500,000
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ 11,505,000
<u>EXPENDITURES</u>				
<u>Township Facilities</u>				
Police Station/Township Bldg. Design	-	-	-	4,000,000
Total Township Facilities	-	-	-	4,000,000
Projects				
MS4 System Map	-	-	-	25,000
TMDL - PRP Projects	-	-	-	5,000
Storm Drainage - Pickertown Rd.	-	-	-	25,000
Storm Drainage - Fairways	-	-	-	85,000
Palomino Basin	-	-	-	150,000
Road Paving	-	-	-	850,000
Total	-	-	-	1,140,000
Fiscal Agent Fees				
Bond Fees (issuance Costs)	-	-	-	58,800
Interfund Transfers				
Transfer to W&S Bond Fund	-	-	-	4,400,000
Total Expenditures	\$ -	\$ -	\$ -	\$ 9,598,800
Excess Revenue/(Expenditures)	\$ -	\$ -	\$ -	\$ 1,906,200
Ending Fund Balance	\$ -	\$ -	\$ -	\$ 1,906,200

2019 Proposed Budget

Open Space Fund



Twin Oaks Park Aerial View

Warrington Township Budget | 2019

OPEN SPACE FUND (Fund 16)

In 2012, Warrington Township voters approved a \$3 Million Open Space Referendum. In 2013, the Township issued \$2.2 million in bonds and the remaining \$800,000 in 2014. In 2016, two projects, the construction of the “PECO Power Line” walking trail and the acquisition of 6.7 acres of property on Stump Rd., were completed. Included in the 2018 projections is \$71,000 for the Rt. 202/Bradford Dam Feasibility Study, \$18,000 for Park & Recreation land acquisition, and a \$13,000 contribution to the Warrington Lions Club as a 50% match to fund the Conceptual Master Plan for Twin Oaks Park. In 2019, \$2.2 million is budgeted for acquisition of the Millcreek property at the corner of Pickertown and Lower State Roads (66 acres). A grant of over \$1,000,000 was received to be used towards this acquisition. In 2019, the proposed projects are: Lions Park Pride \$1.16 million; 10 Folly Renovations \$140,000; and Millcreek property acquisition \$2.25 million.

Account Description	2017 Actual	2018 Adopted	2018 Projected	2019 Proposed
REVENUES				
<u>Interest Earnings</u>				
Interest Earnings	4,806	4,000	7,500	3,000
Interest Earned Bond	3,382	2,000	5,000	1,500
Total Interest Earnings	8,188	6,000	12,500	4,500
<u>State Capital & Operating Grants</u>				
DCNR Grant (Millcreek Prop.)	-	1,011,650	-	1,011,650
DCNR Grant (Lions Pride)	-	-	125,000	125,000
Total State Capital & Operating Grants	-	1,011,650	125,000	1,136,650
<u>Local Government Grants</u>				
Trail Feasibility Study	-	36,000	-	36,000
Bucks County Open Space Grant	-	285,000	-	285,000
Total Local Government Grants	-	321,000	-	321,000
<u>Contributions and Donations</u>				
Open Space Contributions	33,000	-	-	-
Open Space Tree Contributions	-	720,000	-	-
Lions Pride Donations	-	-	225,000	225,000
Total Contribution and Donations	33,000	720,000	225,000	225,000
<u>Interfund Transfers</u>				
Transfer from General Fund	-	-	-	-
Transfer from Capital Improvement	-	200,000	200,000	-
Total Interfund Transfers	-	200,000	200,000	-
TOTAL REVENUES	\$ 41,188	\$ 2,258,650	\$ 562,500	\$ 1,687,150

Warrington Township Budget | 2019

Account Description	2017 Actual	2018 Adopted	2018 Projected	2019 Proposed
<u>EXPENDITURES</u>				
<u>Public Works</u>				
Feasibility Study	115,753	-	40,000	-
Park & Rec Plan	13,000	-	55,000	-
Total Public Works	128,753	-	95,000	-
Account Description	2017 Actual	2018 Adopted	2018 Projected	2019 Proposed
<u>Park & Rec - Passive</u>				
Lions Pride Park - DPW Wages			13,000	20,000
Lions Pride Park - DPW Wages			7,000	15,000
Lion's Pride Park	-	-	-	1,125,000
10 Folly Rd. Renovations	-	-	10,000	140,000
Total Park & Rec - Passive	-	-	30,000	1,300,000
<u>Natural Resource Conservation</u>				
Cap Purchases - Land & Imprvmt	1,413	-	-	-
Land Acquisitions P&R	18,095	-	-	2,250,000
Open Space Acq costs	9,164	2,200,000	295,000	-
Total Natural Resource Conservation	28,672	2,200,000	295,000	2,250,000
Total Expenditures	\$ 157,425	\$ 2,200,000	\$ 420,000	\$ 3,550,000
Excess Revenue/(Expenditures)	\$ (116,237)	\$ 58,650	\$ 142,500	\$ (1,862,850)
Beginning Fund Balance	\$ 2,290,482	\$ 2,360,110	\$ 2,174,245	\$ 2,316,745
Ending Fund Balance	\$ 2,174,245	\$ 2,418,760	\$ 2,316,745	\$ 453,895

2019 Proposed Budget Capital Improvement Fund



Parking Lot Paving

Warrington Township Budget | 2019

CAPITAL IMPROVEMENT FUND (Fund 19)

The primary sources of funding for this fund are transfers from the General Fund generated from the Parks and Recreation assessment and for other non-recurring revenue sources received in the General Fund. In 2018, the General Fund is projected to transfer \$150,000 to the Capital Improvement Fund to finance several projects. In 2019, \$223,500 is budgeted to be transferred to the Capital Improvement Fund from the General Fund.

In 2016, a loan in the amount of \$600,000 was made from the Open Space Fund to the Capital Improvement Fund. In 2018, \$150,000 will be repaid. In 2019, the following projects will be funded:

2019 Capital Improvement Fund Projects

Project Description	Amount
Video Cameras at Various Parks	\$15,000
Garage Doors – Fire Station 78	25,000
Road Maintenance – IPW Parking Lot	75,000
Swim Club Lap Pool Filtration System	45,000
Total	\$160,000

Account Description	2017 Actual	2018 Adopted	2018 Projected	2019 Proposed
REVENUES				
<u>Interest Earnings</u>				
Interest Earnings	1,207	2,400	14,000	4,000
Total Interest Earnings	1,207	2,400	14,000	4,000
<u>Local Government Grants</u>				
Local Grants	33,050	-	-	-
Total Local Government Grants	33,050	-	-	-
<u>Proceeds from Financing</u>				
Proceeds from Streetlights	505,106	-	-	-
Total Proceeds from Financing	505,106	-	-	-
<u>Interfund Transfers</u>				
Transfer from General Fund	205,000	300,000	185,000	223,500
Transfer from Open Space Fund	-	-	-	-
Total Interfund Transfers	205,000	300,000	185,000	223,500
TOTAL REVENUES	\$ 744,363	\$ 302,400	\$ 199,000	\$ 227,500

Warrington Township Budget | 2019

Account Description	2017 Actual	2018 Adopted	2018 Projected	2019 Proposed
<u>EXPENDITURES</u>				
<u>BOS Authorized Projects</u>				
Street Sign Reflect Proj	31,443	50,000	3,000	-
MS4 System Map	30,466	25,000	16,000	-
Video Cameras	-	-	-	15,000
Garage Doors				25,000
Total BOS Authorized Projects	61,909	75,000	19,000	40,000
<u>BOS Authorized Projects</u>				
2015 Parks & Rec Plan	30,220	-	-	-
Total BOS Authorized Projects	30,220	-	-	-
<u>Street Lighting</u>				
LED Street Light Conv Project	505,456	-	1,400	-
Total Street Lighting	505,456	-	1,400	-
<u>Road Maintenance</u>				
Bradley Rd Drain & Dust proj	10,435	-	2,700	-
IPW Chip & Tar	-	-	-	75,000
Total Road Maintenance	10,435	-	2,700	75,000
<u>Water Distribution</u>				
Tank Repainting Bid Project	(12,500)	-	-	-
Total Water Distribution	(12,500)	-	-	-
<u>Program Operations-Summer Camp</u>				
Swim Club-Men's Restroom Renov	166,216	-	260,000	-
Total Program Operations-Summer Camp	166,216	-	260,000	-
<u>Swim Club Operations</u>				
Swim Club Filtration System - Lap Pool	-	-	-	45,000
Total Swim Club Operations	-	-	-	45,000
<u>Interfund Transfers</u>				
Transfer to Open Space Fund	-	200,000	150,000	-
Total Interfund Transfers	-	200,000	150,000	-
Total Expenditures	\$ 761,736	\$ 275,000	\$ 433,100	\$ 160,000
Excess Revenue/(Expenditures)	\$ (17,373)	\$ 27,400	\$ (234,100)	\$ 67,500
Beginning Fund Balance	\$ 287,141	\$ 269,768	\$ 269,768	\$ 35,668
Ending Fund Balance	\$ 269,768	\$ 297,168	\$ 35,668	\$ 103,168

2019 Proposed Budget Debt Service Fund



Warrington Township Budget | 2019

DEBT SERVICE FUND (Fund 21)

In 2019, the Debt Service Fund will require \$2.158 million in expenditures to service all the Township's debt obligations. This represents \$226,872 increase from the 2018 projected \$1.932 million in total debt service obligations.

Project Description	Amount
2016 Bond Issue Principal – Capital Projects	\$266,590
2016 Bond Issue Interest – Capital Projects	111,813
2014 Bond Issue Interest – Capital Projects	159,100
2014 Bond Issue Principal – Open Space	105,000
2014 Bond Issue Interest – Open Space	20,700
2013 Bond Issue Interest – Open Space	60,643
2013 Bond Issue Principal (2008 Refinancing)	415,000
2013 Bond Issue Interest (2008 Refinancing)	127,768
2012 Bond Principal (2007 Refinancing)	555,000
2012 Bond Interest (2007 Refinancing)	90,144
2019 Bond Interest	220,000
Trustee Fees	2,750
Tax Collector	23,986
Total	\$2,158,493

Account Description	2017 Actual	2018 Adopted	2018 Projected	2019 Proposed
REVENUES				
<u>Real Property Taxes</u>				
Real Estate Taxes - Debt Serv	1,813,269	1,764,600	1,832,896	2,235,734
Total Real Property Taxes	1,813,269	1,764,600	1,832,896	2,235,734
<u>Investment Income</u>				
Interest Earnings	4,434	5,000	5,700	6,700
Total Investment Income	4,434	5,000	5,700	6,700
Miscellaneous Revenue				
	9,448	-	-	-
Total Miscellaneous Revenue	9,448	-	-	-
TOTAL REVENUES	\$ 1,827,152	\$ 1,769,600	\$ 1,838,596	\$ 2,242,434

Warrington Township Budget | 2019

Account Description	2017 Actual	2018 Adopted	2018 Projected	2019 Proposed
<u>EXPENDITURES</u>				
<u>Tax Collector</u>				
Salaries & Wages	-	17,600	18,338	22,357
Benefits	-	1,346	1,403	1,710
Total Tax Collector	-	18,946	19,741	24,068
<u>Debt Principal</u>				
1997 Loan Series (\$1,200,000)	93,812	-	-	-
2012A Bond - Principal	560,000	585,000	585,000	555,000
2013 Bonds-principal-2008 refi	355,000	355,000	355,000	415,000
2014 Bond - Open Space -Prin	95,000	100,000	100,000	105,000
2016 Bond- Cap Proj Prin	255,670	261,070	261,070	266,590
LED Street Light Project	2,945	-	-	-
Total Debt Principal	1,362,428	1,301,070	1,301,070	1,341,590
<u>Debt Interest</u>				
2019 Bond Interest	-	-	-	220,000
1997 Loan Series (\$1,200,000)	5,343	-	731	-
2012A - Bond Interest	135,944	113,544	113,544	90,144
2013 Bonds Open Space - Int.	60,643	60,643	60,643	60,643
2013 Bonds-interest-2008 Refi	139,128	132,028	132,028	127,768
2014 Bond - Cap Proj - Int	159,100	159,100	159,100	159,100
2014 Bond - Open Space - int	28,500	24,700	24,700	20,700
2016 Bond - capital Proj- int	122,721	117,324	117,324	111,813
LED Street Light Project-Int	21,835	-	-	-
Total Debt Interest	673,214	607,339	608,070	790,167
<u>Fiscal Agent Fees</u>				
Trustee Fees	2,750	2,000	2,750	2,750
Total Fiscal Agent Fees	2,750	2,000	2,750	2,750
Total Expenditures	\$ 2,038,392	\$ 1,929,355	\$ 1,931,631	\$ 2,158,574
Excess Revenue/(Expenditures)	\$ (211,240)	\$ (159,755)	\$ (92,129)	\$ 83,860
Beginning Fund Balance	\$ 219,509	\$ 8,269	\$ 8,269	\$ (83,860)
Ending Fund Balance	\$ 8,269	\$ (151,486)	\$ (83,860)	\$ (0)

2019 Proposed Budget

Highway Aid Fund



Highway Aid Funds used for Snow and Ice Removal

Warrington Township Budget | 2019

HIGHWAY AID FUND (Fund 35)

The 2019 budget allocation from the Commonwealth of Pennsylvania (\$726,990) has a minimal decrease over the amount received in 2018 (\$727,263). The primary uses for Highway Aid (also known as the Liquid Fuels Funds) are for Salt/Cinders used for snow and ice removal (\$100,000), Snow and Ice Removal by contractors (\$250,000) and Debt Service Payments (\$210,000) on the 2012 Roads Bond, (\$48,000) for a new truck and (\$42,009) for Bond Interest.

Account Description	2017 Actual	2018 Adopted	2018 Projected	2019 Proposed
REVENUES				
<u>Interest Earnings</u>				
Interest Earnings	6,543	1,000	11,000	10,000
Total Interest Earnings	6,543	1,000	11,000	10,000
<u>State Shared Revenue</u>				
State Liquid Fuels Tax	686,936	714,000	727,263	726,990
Total State Shared Revenue	686,936	714,000	727,263	726,990
TOTAL REVENUES	\$ 693,479	\$ 715,000	\$ 738,263	\$ 736,990
EXPENDITURES				
<u>General Government Administration</u>				
Other fees - admin	900	800	600	600
Total General Government Administration	900	800	600	600
<u>Snow and Ice Removal</u>				
Bulk Salt	47,895	100,000	75,000	100,000
Other Services & Fees	-	-	-	-
Contracted Services	84,789	250,000	175,000	250,000
Cap Purchase - Chevy 3500	116,786	-	-	48,000
Cap Purch - Dump Truck Body 2	40,762	138,000	126,058	-
Total Snow and Ice Removal	290,232	488,000	376,058	398,000

Warrington Township Budget | 2019

Account Description	2017 Actual	2018 Adopted	2018 Projected	2019 Proposed
<u>Debt Principal</u>				
2012B Bond Issue - Principal	195,000	205,000	205,000	210,000
Total Debt Principal	195,000	205,000	205,000	210,000
<u>Debt Interest</u>				
2012B Bond Issue - Interest	53,909	46,109	46,109	42,009
Total Debt Interest	53,909	46,109	46,109	42,009
Total Expenditures	\$ 540,040	\$ 739,909	\$ 627,767	\$ 650,609
Excess Revenue/(Expenditures)	\$ 153,439	\$ (24,909)	\$ 110,496	\$ 86,381
Beginning Fund Balance	\$ 231,926	\$ 385,365	\$ 385,365	\$ 495,861
Ending Fund Balance	\$ 385,365	\$ 360,456	\$ 495,861	\$ 582,242

2019 Proposed Budget

Internal Service Fund



Mack Hook Truck for Public Works

INTERNAL SERVICES FUND (Fund 38)

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

In 2019, we are recommending the ISF to finance/purchase the following equipment as itemized in the below:

2019 Internal Services Fund Breakdown

2019 Capital Lease/Purchase	Amount
Purchases:	
Police - Patrol Vehicles (1) - purchase	\$39,000
Police Utility Truck	50,000
Police Admin SUV	80,000
Emergency Services Vehicle	49,000
Zoning Officer Vehicle	26,000
Police In Car Camera Replacement	14,000
Computer Upgrades	25,000
Leases:	
Police Radio (7 year lease)	56,481
Public Works Mack Truck Lease	36,384
Public Works Hook Truck Lease	80,077
Public Works Backhoe Lease	125,075
Public Works Bucket Truck Lease (2019)	20,000
Street Sweeper Lease	38,792
Total	\$639,809

Warrington Township Budget | 2019

Internal Service Fund (38)

Account Description	2017 Actual	2018 Adopted	2018 Projected	2019 Proposed
REVENUES				
<u>Interest Earnings</u>				
Interest Earnings	88	3,000		
Total Interest Earnings	88	3,000	-	-
<u>Miscellaneous Revenue</u>				
Insurance Reimbursement	19,780	-	-	-
Total Miscellaneous Revenue	19,780	-	-	-
<u>Proceeds of General Fixed Asset Disposal</u>				
Proceeds from Sale	17,472	40,000	52,712	40,000
Total Proceeds of General Fixed Asset Disposal	17,472	40,000	52,712	40,000
<u>Interfund Transfers</u>				
Departmental Assessments	400,000	407,500	407,500	398,000
Transfer from Capital Projects 2014 Bond	-	-	-	-
Total Interfund Transfers	400,000	407,500	407,500	398,000
TOTAL REVENUES	\$ 437,340	\$ 450,500	\$ 460,212	\$ 438,000

Warrington Township Budget | 2019

Internal Service Fund (38)

<u>EXPENDITURES</u>	2017 Actual	2018 Adopted	2018 Projected	2019 Proposed
<u>2019 Capital Lease Purchases</u>				
Police 2 Patrol Vehicles - 3 yr lease	9,864	-	-	-
Police Patrol Sedan	28,590	72,000	77,362	39,000
Police Patrol SUV	41,315	46,000	112,183	-
Police - Utility Truck SUV	49,026	-	-	50,000
Police - Admin SUV	29,663	-	-	80,000
Police Utility	45,147	-	-	-
Police In-Car Video Cameras	-	14,000	13,702	14,000
PS Radios Police 7 yr Lease	56,481	56,481	56,481	56,481
2012 Hardware/Software Upgrade	5,527	-	-	-
Dallas Software	19,145	-	12,066	-
Computer Upgrades	49,648	-	75,000	25,000
Zoning Officer Vehicle	-	-	-	26,000
Emergency Services Vehicle	-	-	-	49,000
DPSW Backhoe Lease	-	-	125,075	125,075
PW - Vehicle Mack Truck	36,383	36,384	36,384	36,384
Street Sweeper Lease	38,792	38,792	38,792	38,792
DPW-Hook Truck (1) Lease - 3 yrs.	-	110,400	80,077	80,077
DPW-JCB Attachments	15,000	55,000	39,312	-
DPW Bucket Truck - lease	-	-	-	20,000
2012 FEIS Vehicle Purchase	-	50,000	49,415	-
Codes-Insp Vehicle Lease	2,775	-	-	-
Total Capital Lease Purchases	427,355	479,057	715,849	639,809
Total Expenditures	\$ 427,355	\$ 479,057	\$ 715,849	\$ 639,809
Excess Revenue/(Expenditures)	\$ 9,985	\$ (28,557)	\$ (255,637)	\$ (201,809)
Beginning Fund Balance	\$ 461,204	\$ 32,683	\$ 471,189	\$ 215,552
Ending Fund Balance	\$ 471,189	\$ 4,126	\$ 215,552	\$ 13,743

2019 Proposed Budget

Capital Planning



Capital Project Accomplishments

- **Kids Mountain at Lions Pride**
 - A Facebook/YouTube video was created and put on social media introducing the project.
 - Demolition of the bunk buildings and other structures has been completed
 - The fundraising Committee has begun fundraising efforts.
 - The website has been updated www.lionspridepark.org
- **Enhanced communication with residents**
 - The Township further enhanced its focus on communication with residents and visitors by having a more visible, active presence on Facebook and Twitter. Stay informed with Township news by following us on either platform, Search for us at either https://twitter.com/warrngtn_twp or <https://www.facebook.com/warringtontownship>
- **Tennis & Basketball Courts near the Mary Barness Tennis & Swim Club – Project complete**



- **Restroom Renovation Project – Mary Barness Tennis & Swim Club – The project is complete.**



- **3400 Pickertown Rd. Renovation Project**

- Former Township Bldg, renovated for rent to ATG Learning Academy
- Sprinkler system installed
- ADA Chairlift was installed (pictured right)
- Water line run from Pickertown Rd. to building
- School's contractor constructed offices, classrooms, and reception area



- **2018 Road Program**

- Gregory Dr/Emily Cir/Robin Dr/Green Ridge Dr/Peach Tree La/Bellflower Blvd/Golf Dr/Poplar Rd/ Columbia Ave and the Trail at Upper Nike Park repairs and repaving have been completed.

- **Tradesville Headworks Project**

- A new Headworks and Storage Facility is being constructed at the Tradesville Sewage Treatment Complex.



- **Demolition of 2332 Lower Barness Rd.** – Demolition was completed next to the Municipal Complex. This property will become part of the new police station grounds.



Warrington Township Budget 2019

Project Name	Project Description	2019	2020	2021	2022	2023	Total Cost	Source of Funds -
Administration/Parks & Rec								
King Park I -Tennis & Basketball Courts	Repairs/Resurfacing tennis/basketball courts & fencing at King Park			50,000			50,000	
Barness Park	Netting and poles installed at Jack Toy Field		20,000				20,000	
Lions Pride Park - Phase I	Construct Kids Mountain, The Grove, a meadow, and a walking trail as Phase I of this project	1,160,000					1,160,000	Open Space Fund
Lions Pride Park - Phase II	Convert Pond to Wetlands- Lions Pride Park Phase II		400,000				400,000	
Lions Pride Park Phase III	Install Labyrinth/Renovate Multi Purpose Room			200,000			200,000	
Swim Club Filtration System - Lap Pool	Replace filtration system for lap pool	45,000					45,000	Capital Improvement Fund
Swim Club - Replace water gutter	Replace plastic water gutter around perimeter of main pool					200,000	200,000	
Township Bldg. Carpet	Replace carpet on main level		30,000				30,000	
Township Building renovations	Increase Security and make ADA accessible at front entrance (2019) construct conference space, reconfigure office space and security upgrades once Police vacate building	15,000	150,000				165,000	2016 Bond Fund
Roof Replacement - 3400 Pickertown Rd.	Replace Upper main roof and lower roof.			45,000			45,000	
Police Station	Architectural Services/Civil Engineering/Construction Management for new Police Station	350,000					350,000	2016 Bond Fund
Police Station	Construction of new Police Station/Renovations to existing Township Building	4,000,000	4,500,000				8,500,000	2019 Bonds
Police Station	Furnish Police Station		200,000	200,000			400,000	
Renovations to 10 Folly Rd.	Architectural Services and renovations to 10 Folly Rd.	140,000					140,000	Open Space Fund
Township Building Access to Easton Rd	Construct connection/driveway from Township Building to Homestar Realty		500,000				500,000	
Salt Shed Eastern part of the Township	Install salt shed in eastern part of the township to reduce trips during storms back to Pickertown Rd.			450,000			450,000	
Circulation								
Road Paving	Resurface approximately 4 miles of Township roads per year	850,000	1,200,000	1,200,000	1,200,000	1,200,000	5,650,000	2019 Bonds
Road Paving	Resurface approximately 4 miles of Township roads per year	350,000					350,000	2016 Bond Fund
Trail System & Land Acquisition	Acquisition of Mill Creek property at Lower State and Pickertown Rds.	2,250,000					2,250,000	Opens Space Grant/County grant/Open Space Fund
Install Rt. 202 to Bradford Dam Trail	Install Rt. 202 to Bradford Dam Trail		600,000	600,000			1,200,000	
Mill Creek Preserve (by treatment plant) and Mill Creek (Morrissey) Property Planning Study	Planning study to determine best use for the 66 acre Mill Creek Property and Mill Creek Preserve (treatment Plant) (in accordance with grant conditions)		50,000				50,000	
John Paul Park at Lower Nike	Pave Parking lot near Pavilions		75,000				75,000	
Upper Nike/IPW - Parking Lot	IPW - Chip and Tar	75,000					75,000	Capital Improvement Fund
Upper Nike/IPW - Parking Lot	Resurface Parking Lot					200,000	200,000	
Lions Pride Park	Construct 48 car parking lot addition			120,000			120,000	
Traffic Signal - Battery Backups	Purchase & Install Battery Backup units at 14 Intersections		75,000				75,000	
Public Safety								
Video cameras at various locations	Security Cameras at various Township facilities & parks	15,000					15,000	Capital Improvement Fund
Storm Drainage								
MS4 System Map	Required by DEP as part of MS4 permit	25,000	25,000	25,000			75,000	2019 Bonds
TMDL - PRP Projects	Construct/Naturalize Basins	5,000	63,000	50,000	50,000	10,000	178,000	2019 Bonds
Storm Drainage Rehab - Warrington Village/ Freedom's Way	Replace 14,500 feet of storm drains and replace 90 storm inlets	450,000	180,000	650,000	320,000	120,000	1,720,000	2016 Bond Fund
Storm Drainage -3674 Pickertown Rd.	Improve roadside drainage	25,000					25,000	2019 Bonds
Storm Drainage Rehab - Fairways	Replace 18,500 feet of storm drains and replace 80 storm inlets	85,000	110,000	55,000	75,000	20,000	345,000	2019 Bonds
Palomino Basin Retrofit	Reconstructing the outlet structure to meet DEP flow requirements	150,000					150,000	2019 Bonds
Pickertown/Folly Rd Drainage	Drainage improvements at Folly & Pickertown Rds.	130,000					130,000	2016 Bond Fund
Total - Non Sewer/Water Capital		\$10,120,000	\$ 8,178,000	\$3,645,000	\$1,645,000	\$1,750,000	\$25,338,000	

Warrington Township Budget 2019

2019 - 2023 Capital Improvement Program

Project Name	Project Description	2019	2020	2021	2022	2023	Total Cost	Source of Funds -
<i>Water/Sewer</i>								
Bristol Road Sewer	Reimburse PENNDOT for Bristol Rd. Sewer Replacement.			230,000			230,000	
Pump Station Upgrades	Renew or upsize pumps & rails, upgrade electrical as necessary, install flow meters. Install Diesel Pumps in 2019 at Springbrook and Warrington Oaks SPS.	310,000	60,000	60,000	60,000	60,000	550,000	W/S Capital
Sewer System Improvements	Seal/replace manholes, secure PS, replace elect housings, renew electrical controls, replace out of line sewer mains. Replace Costner Right of Way Sanitary Mains in 2019.	600,000	30,000	30,000	30,000	30,000	720,000	W/S Capital
Water System Improvements - Water Supply & Treatment	Well house maintenance, well pump replace, treatment upgrades, well security sys, replace elect control sys	30,000	30,000	30,000	30,000	30,000	150,000	W/S Capital
Water System Improvements - Water Distribution	Upper and Lower Barness Water Main Replacement/Barness Park Loop in 2019.	540,000					540,000	W/S Capital
Palomino Farms Sewer Rehab	Replace vitrified clay pipes, brick manholes, & laterals; Install cleanouts - Blackhorse (Shetland to Palomino), Stapleton, Buckboard, Greyhorse, Blackhorse, Pinto, Mare / 2019 or 2020 Roads program	1,900,000	500,000				2,400,000	2014 Bond Project
County Line Rd. WD-2	Water Main Lowering for grade change, install LPSS for Co Line Rd homes to Woodlawn Ave	260,000					260,000	W/S Capital
Alou Village Sewer Rehab	Replace 3200' of sewer including interceptor, manholes & laterals	1,600,000					1,600,000	W/S Capital
Tradestville Driveway	Rebuild Tradestville Driveway, reconstruct base, overlay entire width, & pave additional parking areas	100,000					100,000	2019 Bond Project
Tradestville - Headworks Expansion & updates	Expansion of Headworks Building, Grit Removal System, and build Garage	500,000					500,000	2014 Bond Project
Warrington Oaks Pump Station Upgrade	Two new sewage pumps (50HP), flow meter, construction contingency, engineering design and inspection. Currently at 114% capacity.	300,000					300,000	W/S Capital
Springbrook Lift Station Upgrade	Pumps, rails, control panel, mechanical, and electrical integration into SCADA system.	300,000					300,000	W/S Capital
Water Main Extensions/connections	Water Main Extensions and Water Connections to homes with private wells exceeding Health Advisory Level for PFOA/PFOS	425,000					425,000	ANG CA
Booster Station Upgrades	Orchard Hill Booster Station upgrade to regulate pressure and facilitate increased flow from Forest Park.	200,000					200,000	ANG CA
Well 3 and 9 Filtration Project	GAC Filtration system for Public Wells 3 and 9, including site work.	2,000,000					2,000,000	ANG CA
<i>Water/Sewer Cont'd</i>								
Wells 4, 5, 8, and 11 Filtration Project	GAC/Resin Filtration Systems for Public Wells 4, 5, 8, and 11.		5,321,500				5,321,500	
Meter Replacement/FlexNet	Replacement of 5,085 meters/Smartpoints (15 years or older) and installation of 2 collectors. Labor, cell modem, and training.	2,600,000					2,600,000	2019 Bond Project
Meter Replacement/FlexNet	Replacement of 1,700 meters/Smartpoints (10 years or older)				765,000		765,000	
Shetland Tank Repainting	Repaint Shetland water storage tanks/Various repairs and upgrades to Water Tank structures to be performed in conjunction with Tank painting project./ Paint either "Warrington" or "Warrington Township" on water tank			850,000			850,000	
Tradestville WWTP TMDL Upgrade-2019	Install filtering upgrades to meet EPA total loading standards for the Neshaminy Creek				1,200,000		1,200,000	
Total - Sewer/Water Capital		11,665,000	5,941,500	1,200,000	2,085,000	120,000	21,011,500	
Total - All Projects		\$21,785,000	\$14,119,500	\$4,845,000	\$3,730,000	\$1,870,000	\$46,349,500	

2019 Proposed Budget Supplemental Information



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GLOSSARY OF KEY TERMS

ACCRUAL BASIS OF ACCOUNTING	The basis of accounting in which revenues are recognized when they are earned and expenses are recognized when they are incurred.
ACT 247	Procedure established by state, requiring municipality to forward any land development, subdivision or zoning changes to Bucks County Planning Commission.
ACTUAL GAP	Annual expenditures exceed annual revenue of a fund; also referred to as a deficit.
ANG	Air National Guard
APPROPRIATION	A legal authorization granted by the Township Board of Supervisors to make expenditures and to incur obligations for the purposes specified in the annual budget appropriation ordinance. An appropriation is limited in amount and to the time in which it may be expended.
ARLE GRANTS	Automated Red Light Enforcement Grants are available through the Pennsylvania Department of Transportation (PennDOT) to improve traffic movement and traffic safety.
ASSESSED VALUATION	The valuation set upon real estate by the county tax assessor as the basis for levying ad valorem real estate taxes.
ASSETS	Property owned by the Township which has a monetary value.
BASIS OF ACCOUNTING	A term used to refer to when revenues, expenditures, expenses, and transfers are recognized in the accounts and reported in the financial statements. The township's Governmental Fund Types utilize the modified accrual basis of accounting. The Proprietary Fund utilizes the accrual basis of accounting.

Appendix A

GLOSSARY OF KEY TERMS

BOND	A written promise to pay a specified sum of money at a specified future date along with periodic interest paid at a specified rate. Bonds are typically sold to finance long-term debt.
BUDGET	The plan of financial operation for each calendar year estimating proposed expenditures and the proposed means of financing them. Upon approval by the Supervisors, the budget appropriation ordinance is the legal basis for expenditures during the budget year.
BUDGET DOCUMENT	The official written statement which presents the proposed budget to the Township Board of Supervisors.
BUDGET GAP	The amount that budgeted expenditures exceed budgeted revenue, indicating a drawdown of fund balance, also referred to as a budget deficit.
BUDGET MESSAGE	A general discussion of the proposed budget presented in writing as a part of the budget document. The budget message explains major budget issues, describes the financial experience during the past period and presents recommendations regarding the financial policy during the coming period.
CAPITAL IMPROVEMENT FUND	This was established in 2013 through transfers from the General Fund of one-time revenue. This Fund will fund Capital improvements throughout the Township.
CAPITAL PROJECTS 2016 BOND FUND	This fund is proposed to be established in 2016 through a General Obligation Bond issue to raise money to pay for Capital Projects including road paving and storm water management.

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GLOSSARY OF KEY TERMS

CAPITAL PROJECTS	Projects to which we purchase, construct, or reconstruct capital assets.
CDBG	The federal government's Community Development Block Grant (CDBG) program run by the Department of Housing and Urban Development (HUD).
DCNR	Pennsylvania Department of Conservation and Natural Resources
DEBT SERVICE	Scheduled payments of principal and interest on long and short term debt.
DELINQUENT REAL ESTATE TAXES	Real estate taxes that remain unpaid after the last day of the year.
DEPARTMENT	A major administrative segment responsible for the provision of services within a functional area.
DEPRECIATION	Expiration of the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. That portion of the cost of a capital asset which is charged as an expense during a particular period.
EXPENDITURES	Where accounts are kept on the modified accrual basis of accounting, the cost of goods received or services rendered whether cash payments have been made or not.

Appendix A

GLOSSARY OF KEY TERMS

FISCAL YEAR	The 12-month period that begins with the first day of any particular month and ends on the last day of the 12 th month to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The township's fiscal year begins January 1 st .
FIRE TAX FUND	This fund was re-established in 2018 to set aside real estate revenue for expenses related to the volunteer fire companies.
FIXED ASSETS	Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include: buildings; building improvements; machinery and equipment; infrastructure; land and land improvements. In the private sector, these assets are referred to most often as property, plant and equipment.
FRINGE BENEFITS	Expenditures for benefits made on behalf of employees. These benefits include health and dental insurance, life insurance, disability insurance, retirement, FICA and Medicare, prescriptions, vision care, unemployment compensation insurance, and workers compensation insurance.
FULL-TIME POSITION	Employee who receives full fringe benefits and whose salary is calculated either on the basis of 7.5 hours per day, 37.5 hours per week, or 1,950 hours annually or for employees working on the basis of 8.0 hours per day, 40 hours per week, or 2,080 hours annually.

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GLOSSARY OF KEY TERMS

FUND	A fiscal and accounting tool with a self-balancing set of accounts to record revenue and expenditures.
FUND BALANCE	The excess of a fund's assets over its liabilities. A negative fund balance is sometimes called a deficit. A positive fund balance is sometimes called a surplus. A portion of the Township's General Fund estimated actual ending fund balance may be reappropriated as a source of funds to balance the following year's budget
GAC	Granular Activated Carbon, used to filter out PFC chemicals.
GASB	Government Accounting Standards Board which is the authoritative accounting and financial reporting standard-setting body for state and local governments.
GASB 34	The Governmental Accounting Standards Board Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments which is the governmental financial reporting model that incorporates business accounting methods into municipal statements.
GENERAL FUND	A governmental fund used to account for all financial resources not required to be accounted for elsewhere by legal, contractual or administrative requirement. The General Fund is the main operating fund of the township.
GENERAL OBLIGATION BONDS	Bonds where repayment is backed by the full faith and credit of the government issuing them.

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GLOSSARY OF KEY TERMS

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)	Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. The primary authoritative body on the application of GAAP to governments is the Government Accounting Standards Board.
GFOA	Government Finance Officers Association. The association identifies principles of economy and efficiency in state, provincial, and local government; develops and encourages the use of standards and procedures of governmental finance management.
GOAL	A clearly described target or accomplishment which can be achieved within a given time frame.
GRANT	A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from State and Federal governments. Grants are usually made for specified purposes.
HUD	United States Department of Housing and Urban Development

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GLOSSARY OF KEY TERMS

I & I	Inflow and Infiltration, terms that describes clear water that enters wastewater collection systems and consumes the capacity of the conveyance and treatment systems. Inflow is typically storm water that increases peak flow in the wastewater system during and after rainfall events from point sources such as broken manhole covers, sewer cleanouts, sump pumps, foundation drains, and rain leaders. Infiltration is typically groundwater that gradually enters the wastewater system through cracks and openings in sewer mains, service laterals, joints, and deteriorated manholes. Infiltration increases base flow in the wastewater system and removes water from the natural hydrologic cycle, which could otherwise recharge the regional aquifers.
INTERNAL SERVICES FUND	Transfers of cash from operating departments are made to the Internal Services Fund which uses the funds to purchase or lease vehicles, heavy equipment and, other assets, as needed, for use by operating departments.
INTERIM TAX BILL	An interim tax bill is generated by increasing the improvement assessment due to new construction. The bill covers the period from completion of construction through the end of the tax year.
LOCAL SERVICES TAX (LST)	A tax on individuals for the privilege of engaging in an occupation in Warrington Township. The LST is \$52 per year and is imposed on anyone who earns \$12,000 or more in a year. The Township collects the full tax due and remits a pro-rated share (\$5) of the tax collected, less collection expenses, to Central Bucks School District.

Appendix A

GLOSSARY OF KEY TERMS

MILL	One one-thousandth of a dollar of assessed value.
MILLAGE	Rate used in calculating taxes based upon the value of property, expressed in mills per dollar of property value.
MISSION STATEMENT	Provides a clear presentation of a department's function or mandate. A good Mission Statement answers who the stakeholders are, why the program is needed and what services are provided.
MODIFIED ACCRUAL BASIS	The basis of accounting under which expenditures are recorded at the time liabilities are incurred and revenue is recorded when received in cash or when measurable and available. Revenue in the General Fund, Capital Projects Fund, Highway Aid Fund, and special revenue funds are accounted for on a modified accrual basis.
NPDES	National Pollutant Discharge Elimination System
OPEN SPACE FUND	Via a 2012 voter referendum, approval was given to issue \$3 million in debt through a General Obligation Bond sale to raise money for the acquisition and development of Open Space in the Township.
ORGANIZATIONAL CHART	A graphic presentation, by function, of programs and services provided to clients or other township departments.
PENNDOT	Pennsylvania Department of Transportation.
PENSION CONTRIBUTION	The amount paid into a pension plan by an employer pursuant to actuarial calculations of the required amount to fund future benefits.

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GLOSSARY OF KEY TERMS

PFCs	Perfluorinated Compounds
PFOS	Perfluorooctanesulfonic Acid- Chemical found in AFFF and other consumer products
PFOA	Perfluorooctanoic Acid- Chemical found in AFFF and other consumer products
RATING	The credit worthiness of the Township as evaluated by independent agencies relating to the repayment of debt
REVENUE	Funds received by the Township as income, including tax payments, licenses and permits, fees for specific services, departmental earnings, receipts from other municipalities, fines, forfeitures, grants, contributions, reimbursed expenses and investment income.
REVENUE ESTIMATE	A formal estimate of how much revenue will be earned from a specific revenue source for some future time period.
SERVICES	Professional or technical expertise purchased from external sources or Output provided taxpayers by township departments.
SINGLE AUDIT	An audit performed in accordance with the Single Audit Act and Office of Management and Budget (OMB) Circular A-133, Audits of State and Local Governments. The Single Audit Act requires governments to have one audit performed to meet the needs of all Federal grantor agencies.
SURPLUS	Annual revenue exceeds annual expenditures of a fund, creating an increase in fund balance.

Appendix A

GLOSSARY OF KEY TERMS

TAX LEVY	The total amount to be raised by Township real estate taxes.
TAX RATE	The amount of tax stated in terms of a unit of the tax base. For example, one mill represents \$1 of tax per \$1,000 of assessed value.
TAXES	Compulsory charges levied by the Township for the purpose of financing services performed for the common benefit of citizens.
UNDESIGNATED FUND BALANCE	Undesignated General Fund balance is defined as those financial resources available for spending and therefore not reserved for specific purposes such as encumbrances.
USER FEE (USER CHARGE)	The payment of a fee for direct receipt of a public service by the party benefiting from the service.
VOLUNTEER FIRE COMPANY FUND	This fund (previously known as the Fire Tax Fund) was re-established to have revenue specifically set aside for the operations of the volunteer fire company.
WATER AND SEWER 2014 BOND FUND	A fund established in 2014 to receive proceeds from a 2014 Bond Issue and used to pay expenses incurred on Water and Sewer Capital Projects.

Appendix B

AUTHORIZED POSITIONS			
	2018	2019	Change
Township Manager			
Personnel			
Township Manager	1.00	1.00	-
Executive Assistant	1.00	1.00	-
Total	2.00	2.00	-
Finance			
Personnel			
Director of Finance	1.00	1.00	-
Assistant Director	1.00	1.00	-
Staff Accountant	1.00	1.00	-
Accounts Payable Specialist	1.00	1.00	-
Total	4.00	4.00	-
Administrative Support			
Receptionist	1.00	1.00	-
Administrative Support	1.00	1.00	-
Human Resources Manager	0.50	1.00	0.50
Total	2.50	3.00	0.50

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Police Services			
Chief	1.00	1.00	-
Deputy Chief	1.00	1.00	-
Executive Assistant	1.00	1.00	-
Lieutenant	1.00	1.00	-
Detective Sergeant	1.00	1.00	-
Investigators	3.00	3.00	-
Patrol Sergeants	4.00	4.00	-
Patrol Officers	18.00	19.00	1.00
Highway Patrol Corporal	1.00	1.00	-
Highway Patrol Officer	1.00	1.00	-
Support Staff	2.00	2.00	-
School Resource Officer	1.00	1.00	-
	35.00	36.00	1.00

Office of Emergency Services			
Personnel			
Director Of Emergency Services	0.50	0.50	-
Administrative Assistant	0.40	0.40	-
Fire Marshall	1.00	1.00	-
Career Fire Fighters	5.00	5.00	-
Total	6.90	6.90	-

Codes Inspection			
Personnel			
Director Of Codes & Inspections	0.50	0.50	-
Chief Permit Administrator	1.00	1.00	-
Administrative Support	0.40	0.40	-
Code Enforcement Officer	1.00	1.00	-
Zoning Officer	1.00	1.00	-
Total	3.90	3.90	-

Appendix B

AUTHORIZED POSITIONS			
	2018	2019	Change
Water/Sewer Operations			
Director	1.00	1.00	-
Operations Manager	1.00	1.00	-
Lead Operator	1.00	1.00	-
Operators	6.00	7.00	1.00
Administrative Assistant	1.00	1.00	-
Billing Clerk	1.00	1.00	-
Total	10.00	11.00	1.00
	75.30	77.80	2.50