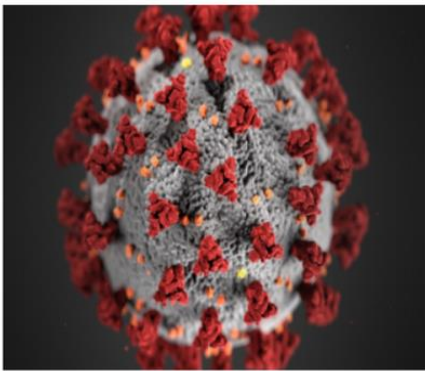




# WARRINGTON TOWNSHIP

# 2021 PROPOSED BUDGET

## PROGRESS & SETBACKS



### Board of Supervisors

Fred R. Gaines, Chair  
Ruth Schemm, Vice-Chair  
Carol Baker, Member  
Eileen Albillar, Member  
Mark E. Lomax, Member



**November 10, 2020**

Barry P. Luber, Township Manager  
John Marcarelli, Director of Finance

## Inside Cover

2020 will go down in world history as a horrific year in regards to mortality, economics and quality of life. With that being said, Warrington Township marched on and had many great success stories including:

Lions Pride Park Opening

Warrington Police Headquarters Opening

The Opening of Segment A of the Rt. 202 to Bradford Dam trail

And a re-write of the Township's Zoning code.

Also pictured: all too common of a sight in 2020, the Covid-19 virus and people wearing masks



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Warrington Township  
Pennsylvania**

For the Fiscal Year Beginning

**January 1, 2020**

*Christopher P. Morill*

Executive Director

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## **CAPITAL PLAN**

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## **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 2020**

### **OFFICERS**

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Chair – Fred R. Gaines

Vice Chair – Ruth Schemm

### **MEMBERS**

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Carol T. Baker, Member

Eileen Albillar, Member

Mark E. Lomax, Member



## **BOARD APPOINTED OFFICIALS**

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Barry P. Luber, Township Manager

Terry Clemons, Esq., Township Solicitor

CKS Engineering, Township Engineer

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## **TOWNSHIP MANAGER APPOINTED OFFICIALS**

Leslie Frescatore, Director of Human Resource

Daniel Friel, Chief of Police

Lee Greenberg, Director of Emergency Services/Codes & Inspections

Christian Jones, Assistant Township Manager

Joseph Knox, Director of Public Works

Barbara Livrone, Executive Assistant to the Township Manager

John Marcarelli, Director of Finance

Andrew Oles, Director of Parks & Recreation

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

Budget Document and audited financial information can be found at:

<http://www.warringtontownship.org/>

## 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:

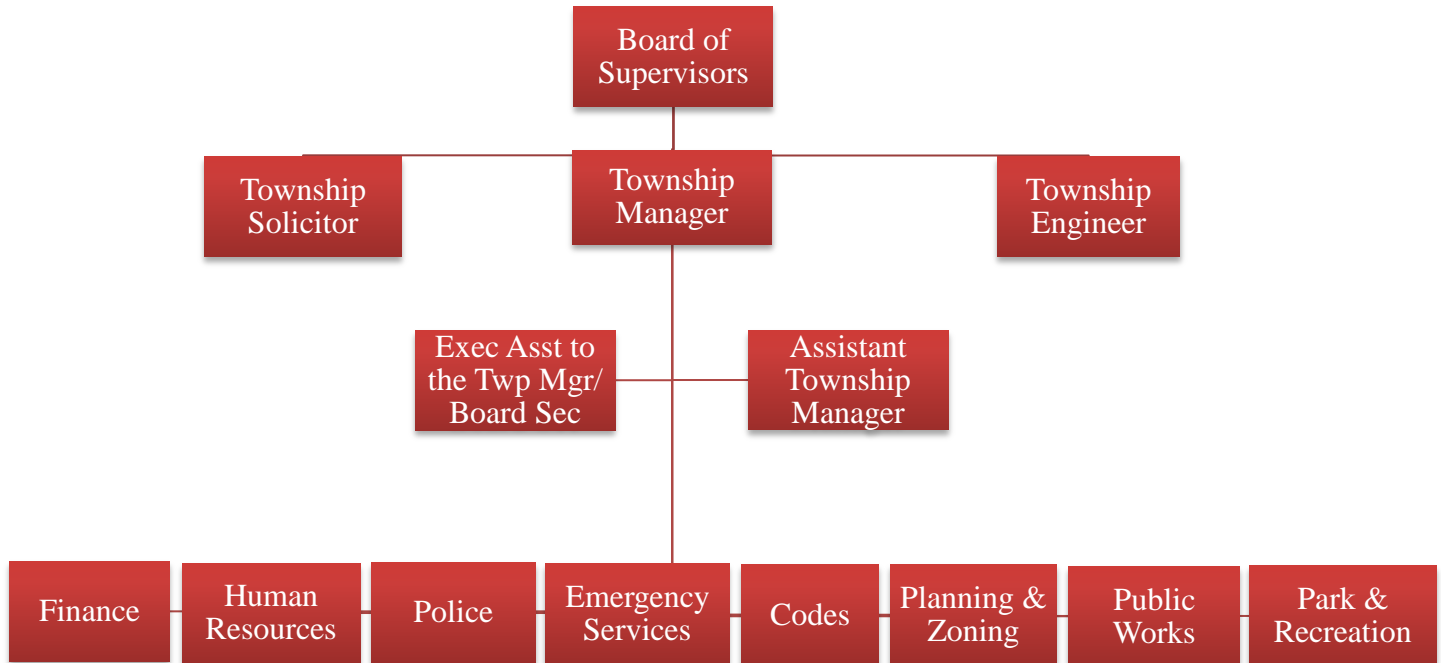
1. **Manage residential growth**—Current densities as regulated by the current zoning ordinance will be maintained to accommodate new development needed to meet requirements of the Pennsylvania Municipalities Planning Code and the township's share of regional population growth.
2. **Manage non-residential 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 and 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 2021 are as follows:



### Boards and Commissions

- Bike & Hike Committee
- Building Codes Appeals Board
- Communications Advisory Board
- Environmental Advisory Council
- Historic Commission
- Warrington's Mary Barness Community Pool Steering Committee
- Open Space & Land Preservation Task Force
- Park & Recreation Board
- Pension Committee
- Planning Commission

## Highlights

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### Key Dates:

<b>Budget Work Session:</b>	<b>September 22, 2020</b>
<b>Budget Work Session:</b>	<b>October 13, 2020</b>
<b>Budget Work Session:</b>	<b>October 27, 2020</b>
<b>Budget Presented to Board of Supervisors and Public</b>	<b>November 10, 2020</b>
<b>Board of Supervisor Vote on Proposed Budget:</b>	<b>November 24, 2020</b>

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### Proposed Changes from 2020 Budget

- No tax increase
  - Transfer of \$800,000 from Water & Sewer Funds to General Fund to balance budget
  - Water & Sewer Funds to be closed out – All remaining activity to be recorded in General Fund
  - Homestead Rebate expected to reduce real estate tax revenue by \$390,000, or 7.1%
  - Addition of one new Police Officer
  - COVID-19 – 2021 Budget prepared for a “normal” year. If economy is shut down, staff and Board of Supervisors will need to re-evaluate revenues and expenditures
-

## **General Fund Budget Summary**

### **2020 Projections:**

- The 2020 Revenue is estimated at \$14,198,000 a decrease of \$46,000 or 0.3% compared to the 2020 Budget. This is remarkable considering the impact on the economy due to the coronavirus pandemic.
- The 2020 Expenditures are estimated at \$14,219,000 which is \$20,000 or .014% under than the 2020 Budget.
- The 2020 projected revenue is expected to be less than projected expenditures by \$21,000.

### **2021 Proposed Budget:**

- The 2021 Revenue is budgeted at \$15,214,000 an increase of \$970,000 or .8% compared to the 2020 Budget.
- The 2021 Expenditures are budgeted at \$15,213,000 an increase of \$973,000 or 6.8% compared to the 2020 Budget.
- The 2021 Budget ending fund balance (undesignated) is estimated at \$5,984,000 or 39% of the 2021 Budget Expenditures.

## BUDGET MESSAGE

November 10, 2020

Chair and Members of the Board of Supervisors  
Township of Warrington  
852 Easton Road  
Warrington, Pennsylvania 18976

### Overview

The 2021 Warrington Township Proposed Budget is respectfully submitted to the Board of Supervisors and citizens of Warrington Township. As presented, this spending plan will allow the township to continue to provide outstanding municipal services and programs to its residents and businesses with no proposed tax increase. We are continuing to offer the Homestead Rebate program for residential taxpayers at the township level reducing taxes approximately \$48 per household.

The Board reviewed the proposed budget on multiple occasions, and conducted budget workshops on September 22, 2020, October 13, 2020 and October 27, 2020. The purpose of this Budget Message is to highlight aspects of the budget which is the Township's Financial Plan for the coming year. A more detailed analysis of the budget can be found in the accompanying worksheets.

The 2021 Proposed Budget presents a spending plan of \$15.2 million dollars in the General Fund, which is the primary operating account for the Township. The 2021 proposed revenues nearly match the appropriations and there is a fund balance of \$6 million in the General Fund that can be utilized to ensure that expenditures for next year can be met. The Township has eleven funds included in the budget. In addition to the General Fund, other funds include Debt Service, Highway Aid, Internal Service, and a number of capital projects type funds. Also included are the Utilities Proceeds and Tax Stabilization Funds which were created as a result of the Township's sale of its water and sewer systems in late 2019. The Water & Sewer Funds are planned to be closed out finally in 2021.

The 2021 Budget continues to build on the objectives established by Township management to develop a more comprehensive and functional financial plan. We will once again be preparing a budget document that meets the Government Finance Officers Association's (GFOA) Distinguished Budget 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, the Township Manager and Director of Finance had meetings and discussions with departments to further refine the budgetary requests for both operating and capital budgets. In addition, budget review meetings were held with the department heads and the Board liaison with the particular departments, along with the Manager and Finance Director. In 2021, 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 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.

### **Water and Sewer Systems Sale**

Warrington Township sold its Water and Sewer Department in 2019. The water system was sold to North Wales Water Authority (NWWA) for \$17,381,000 in September, 2019. The sewer system was sold to the Bucks County Water and Sewer Authority (BCWSA) for \$16,462,000 in November, 2019. The sale proceeds were used to pay off any outstanding debt related to the water and sewer system. The remaining funds were used to set up capital funds to pay for capital projects, a strategy consistent with good stewardship of funds. Major capital assets were sold, the outstanding debt on them paid off and remaining funds were targeted to use for capital assets.

NWWA hired some of our employees to provide our residents the same level of service from staff that is familiar with the system. NWWA agreed to a 3-year rate lock at \$3.60 per thousand gallons with an additional 3-year rate lock not to exceed \$3.96 per thousand gallons. This essentially cut our residents' water bills in half. We also established an Advisory Committee that allows the township to meet with NWWA officials to discuss matters that impact our residents.

BCWSA hired some of our employees for the very same reason NWWA did. BCWSA agreed to a 4-year rate lock at the township's 2019 rates of \$6.15 per thousand gallons. Following that rate lock, rates may increase. However, they are anticipated to be lower than they would have been if the Township had retained the sewer system based upon projected rate increases by the Township. We also established a Customer Relations Group which offers the same benefits as the Committee we established with NWWA.

Approximately 75% of the proceeds from the system sales were transferred into a Utility Proceeds Fund to be used to fund capital projects over the next two to three years. In addition, a Tax Stabilization Fund was created as a source of funds the Board of Supervisors could tap to balance the budget without passing on a real estate tax increase to its residents.



The Board of Supervisors has also maintained its commitment to preserve Open Space and to make Warrington a walkable community. Three large parcels of land that the Township acquired over the last couple of years (The Weisel Preserve, The Grove/Montgomery Gardens, and Reserve at Emerson Farm) will all have easements recorded on the properties to ensure that these parcels remain as passive open space for future generations. Another large property acquired, the Mill Creek Preserve, is having a Master Plan developed for it to also ensure its future as passive recreation or open space. Trail Segment A, of the Rt. 202 to Bradford Dam walking trail was completed in 2020. In 2021's proposed budget, there are funds allocated for the next section of the trail to be constructed. The Township is hopeful of receiving grants to help fund this project. The Township is also working with Doylestown Township on a trail that runs through Doylestown Township, connects with Warrington Township at Bristol Road and connects to Central Bucks High School South. Another endeavor towards the goal of making Warrington a walkable community is the budgeting of funds for crosswalks and walking trails to cross over Easton Road at both Lower Barness road and at Freedoms Way.

As our township has grown, the Board of Supervisors has had the foresight to bring on professional staff to more effectively manage and provide services to our community. In 2019, a Director of Parks and Recreation was hired. Additionally, the part-time Human Resources Manager was transitioned into a full-time position. Our Police Department continues to grow in tandem with the community so our citizens can continue to enjoy the same outstanding level of safety and protection they have become accustomed to.

### **Economic Outlook**

The economic outlook for the Township is positive. There are existing developments, such as Emerson Farm and Perry Farm at Warrington that will continue to generate revenue throughout 2021. There are other projects that are in the planning stages that should be underway in 2021 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. New development also adds to Park and Recreation Assessment Fees, which are used to improve Township parks.

Warrington Township has announced that its bond ratings have been upgraded by Moody's Investor Services for its outstanding debt. Moody's assigned an Aa1 rating. The township's Aa1 rating reflects its large tax base with above average wealth, modest debt, and strong financial position bolstered by the recent sale of its water and sewer systems. Typical factors that contribute to a ratings upgrade may include a significant tax base expansion and continued growth in reserves and liquidity. Warrington is in a select group of Pennsylvania Municipalities that have the Aa1 designation. This will save Warrington Township residents money any time we need to borrow funds for capital projects." This upgraded rating is due in part to strong fiscal policies, good fiscal management and conservative budgeting by the Township and an above-average Fund Balance ("rainy day fund") that the Township maintains.

### **COVID-19**

The COVID-19 pandemic has wreaked havoc not only on the physical and mental health of the populace but also on the fiscal health of many organizations including municipalities. Although predictions of a downturn in revenues did not materialize to the degree anticipated, this budget was prepared more conservatively than usual due to the knowledge that the pandemic could worsen and create a negative impact on the economy. The township is simultaneously continuing to ensure that our residents continue to have access to high-level professional emergency services including Police and Fire protection.

### **Infrastructure and Capital Projects**

As we prepare for 2021, the Township will continue to invest in its infrastructure to maintain or replace assets which help make Warrington a great place to live or work. Some of the capital projects to be undertaken in 2021 include:

- Road Paving Program
- Township Building – HVAC Replacement
- Storm Drainage – Warrington Village
- Palomino stream Stabilization
- Township Building – Access drive to Easton Road
- Renovation to the Playground at Willow Knoll
- Red Coat Farm Drive Trail Repaving
- Historic Preservation – 10 Folly Rd Schoolhouse
- Easton Road Pedestrian Crossing
- Rt. 202 to Bradford Dam Trail
- Community Room at Lions Pride Park
- Boardwalk Trail Extension at Lions Pride Park

Preparation of the budget is a collaborative process involving the efforts of 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 2021 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. Putting a budget together takes a great deal of time and effort and is a team effort. Special thanks to John Marcarelli, Director of Finance, and his staff, Amy Organek and Renee Scally for their herculean efforts in putting this comprehensive and informative budget document together.

Respectfully submitted,

Barry P. Lubert,  
Township Manager

# Warrington Township Budget **2021**

## FUND BALANCE SUMMARY BUDGET 2021

	GENERAL FUND	UTILITY PROCEEDS	FIRE	TAX STABIL- IZATION	CAPITAL PROJ 16 BOND	2019 CAPITAL BOND FUND
<b>Beginning Balance</b>	\$ 5,986,561	\$ 10,818,210	\$ 22,850	\$ 4,056,274	\$ 567,214	\$ 105,027
<b>Sources of Funds:</b>						
Act 511 Taxes	6,660,000	-	-	-	-	-
Real Estate Taxes	3,281,958	-	441,392	-	-	-
State Shared Revenue	687,750	795,000	-	-	-	-
Interfund Transfers	1,200,000	-	-	-	-	-
Public Safety	1,118,000	-	-	-	-	-
Interest Earnings	21,000	150,000	250	10,000	500	100
Business Licenses & Permits	574,700	-	-	-	-	-
Local Grants	55,000	-	-	-	-	-
Recreation Program Fees	310,850	-	-	-	-	-
Special Assessments	180,000	-	-	-	-	-
Fines	219,250	-	-	-	-	-
Contributions and Donations	3,250	-	-	-	-	-
Solid Waste Collection	174,000	-	-	-	-	-
Charges for Services	155,850	-	-	-	-	-
Rents & Royalties	215,000	-	-	-	-	-
Miscellaneous	263,000	-	-	-	-	-
Asset Disposal	-	-	-	-	-	-
Prior year refunds	5,000	-	-	-	-	-
	15,124,608	945,000	441,642	10,000	500	100
<b>Uses of Funds:</b>						
Salaries & Benefits	11,406,485	-	-	-	-	-
Operating Expenditures	3,072,405	-	440,052	-	-	-
Capital Expenditures	490,070	3,155,000	-	-	567,714	105,127
Transfers	180,000	400,000	-	-	-	-
Debt Service	-	-	-	-	-	-
Principal	63,681	-	-	-	-	-
Interest	-	-	-	-	-	-
<b>Total Expenditures</b>	15,212,641	3,555,000	440,052	-	567,714	105,127
Ending Fund Balance	\$ 5,898,529	\$ 8,208,210	\$ 24,441	\$ 4,066,274	\$ -	\$ -

# Warrington Township Budget **2021**

## FUND BALANCE SUMMARY BUDGET 2021

	OPEN SPACE	CAPITAL IMPROVEMENTS	DEBT SERVICE	HIGHWAY AID	INTERNAL SERVICE	TOTAL
<b>Beginning Balance</b>	\$ 739,127	\$ 95,668	\$ (20,880)	\$ 1,210,501	\$ (819,916)	\$ 22,760,636
<b>Sources of Funds:</b>						
Act 511 Taxes	-	-	-	-	-	6,660,000
Real Estate Taxes	-	-	2,141,860	-	-	5,865,211
State Shared Revenue	273,828	-	-	655,000	-	2,411,578
Interfund Transfers	50,000	180,000	-	-	1,253,000	2,683,000
Public Safety	-	-	-	-	-	1,118,000
Interest Earnings	2,950	500	2,000	4,000	600	191,900
Business Licenses & Permits	-	-	-	-	-	574,700
Local Grants	260,000	-	-	-	-	315,000
Recreation Program Fees	-	-	-	-	-	310,850
Special Assessments	-	-	-	-	-	180,000
Fines	-	-	-	-	-	219,250
Contributions and Donations	170,000	-	-	-	-	173,250
Solid Waste Collection	-	-	-	-	-	174,000
Charges for Services	-	-	-	-	-	155,850
Rents & Royalties	-	-	-	-	-	215,000
Miscellaneous	-	-	-	-	-	263,000
Asset Disposal	-	-	-	-	60,000	60,000
Prior year refunds	-	-	-	-	-	5,000
	756,778	180,500	2,143,860	659,000	1,313,600	21,575,589
<b>Uses of Funds:</b>						
Salaries & Benefits	-	-	23,057	-	-	11,429,542
Operating Expenditures	-	-	3,250	477,000	-	3,992,707
Capital Expenditures	1,328,800	206,000	-	568,000	468,273	6,888,984
Transfers	-	50,000	-	-	-	630,000
Debt Service	-	-	-	-	-	-
Principal	-	-	1,477,950	220,000	-	1,761,631
Interest	-	-	831,720	33,509	-	865,229
<b>Total Expenditures</b>	1,328,800	256,000	2,335,977	1,298,509	468,273	25,568,093
<b>Ending Fund Balance</b>	\$ 167,105	\$ 20,168	\$ (212,997)	\$ 570,992	\$ 25,411	\$ 18,768,133

## **FUND BALANCE SUMMARY**

The table below shows a complete summary of all our operating and capital funds:

WARRINGTON TOWNSHIP 2021 PROPOSED BUDGET ALL FUNDS SUMMARY							
<u>Operating And Capital Funds</u>	<u>2020 Beginning Fund Balances</u>	<u>2020 Estimated Revenues</u>	<u>2020 Estimated Expenditures</u>	<u>2020 Ending Fund Balance</u>	<u>Proposed 2021 Revenues</u>	<u>Proposed 2021 Expenditures</u>	<u>2021 Ending Balances</u>
General [01]	6,007,812	14,197,693	14,218,944	5,986,561	15,213,608	15,212,641	5,987,529
Utility Proceeds Fund [02]	8,444,208	4,035,002	1,661,000	10,818,210	945,000	3,555,000	8,208,210
Fire Fund [03]	41,421	420,250	438,821	22,850	441,642	440,052	24,440
Tax Stabilization Fund [05]	4,018,274	38,000	-	4,056,274	10,000	-	4,066,274
Water and Sewer Capital Fund [06]	659,078	9,880	-	-	-	-	-
Water and Sewer Operating Fund [08]	4,350,094	82,255	160,309	-	-	-	-
2016 Capital Projects Bond Fund [14]	682,214	5,000	120,000	567,214	500	567,714	-
2019 Capital Bond Fund [15]	7,998,027	1,038,000	8,931,000	105,027	100	105,127	-
Open Space [16]	1,151,477	1,186,400	1,598,750	739,127	756,778	1,328,800	167,105
Capital Improvement Fund [19]	186,155	75,500	165,987	95,668	180,500	256,000	20,168
Debt Service [21]	123,745	2,182,000	2,326,625	(20,880)	2,143,860	2,335,977	(212,997)
Highway Aid Fund [35]	839,163	730,596	359,258	1,210,501	659,000	1,298,509	570,992
Internal Service Fund [38]	(722,654)	319,088	416,350	(819,916)	1,313,600	468,273	25,411
<b>TOTALS</b>	<b>\$ 33,779,015</b>	<b>\$ 24,319,664</b>	<b>\$30,397,044</b>	<b>\$ 22,760,637</b>	<b>\$ 21,664,589</b>	<b>\$ 25,568,093</b>	<b>\$ 18,857,133</b>

## **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 2021 budget development process began in the summer when Department Managers began preparing their anticipated goals for 2021 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 2021 Proposed Budget and the 2021 - 2025 Proposed Capital Improvement Program was made available to the public. Budget workshops were held in September and October on both the 2021 - 2025 Proposed Capital Improvement Program and the 2021 Proposed Budget and both are scheduled to be considered for adoption on November 24, 2020



## **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 2021, 2020 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 ten major funds: General Fund, Fire Fund, Utility Proceeds Fund, Tax Stabilization Fund, Capital Projects 2016 Fund, Open Space Funds, 19 Bond Fund, Capital Improvement Fund, Debt Service, Highway Aid Fund, and Internal Service 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 Utility Proceeds Fund, the 2016 Capital Bond Fund, 2019 Bond Fund, Capital Improvement Fund, and the Open Space Fund. These are primarily construction projects or major purchases that generally have a useful life of ten 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 proceeds from the sale of the water and sewer systems.

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.

## Warrington Township 2021 Proposed Budget Timeline

July 14	Budget package and instructions sent to all Departments Heads – To be submitted to Finance by July 31, 2021.
July 27 - September 7	Director of Finance compiles Department Budgets and Other Funds and prepares preliminary projections for year-end 2020 and 2021 Proposed Budget.
September 8 - 11	Township Manager and Director of Finance meet with Department Heads to review department budgets, equipment needs and capital projects.
September 14 - 18	Meetings with Department Heads, Township Manager, Director of Finance, and Board of Supervisors' liaisons.
September 22	<b>Budget Work Session</b> – Departmental personnel requests. Presentation at Board of Supervisors' Meeting a 5-year outlook for General Fund Revenue, Expenditures, and Fund Balance.
October 13	<b>Budget Work Session</b> – Proposed 5-year Capital Improvement Plan (CIP) (2021 – 2025) –Feedback requested from Supervisors.
Oct. 14 – Oct. 26	Supervisor feedback incorporated into CIP and Proposed Budget. Revised 2020 projections incorporated into Proposed Budget.
October 27	<b>Budget Work Session</b> - PowerPoint Presentation Operating and Capital Budgets.
Oct. 28 – Nov. 9	Incorporate Supervisor feedback, Final adjustments and final projections incorporated into 2021 Proposed Budget and CIP.
November 10	2021 Proposed Budget and 2021- 2025 CIP presented to Board of Supervisors.
November 24	Board of Supervisors to vote on budget.
December 8	If not adopted on November 24 <sup>th</sup> , Board to vote on budget

## ***Budget Process***

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### ***Annual Budget Preparation***

Department Directors are given departmental budget worksheets and information gathering requests.

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.

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***

The Board of Supervisors establishes a public sessions(s) date for the Proposed Budget.

The Township Manager and the Finance Department complete the Proposed Budget and submit the document to the Board of Supervisors.

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***

Typically at the Budget Work Sessions, before the Board of Supervisors Regular Meetings in September and October, at least three public sessions are held to discuss the Proposed Annual Budget.

The Township Manager and the Director of Finance make a presentation on the Proposed Budget to the Board.

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 December 31st. If the estimated revenue or expenditures are increased more than 10% in aggregate or 25% in any major category over the proposed budget, it may not be legally adopted until notice is made and opportunity is given for the public to examine.

## **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**

### **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 30<sup>th</sup> of each year. This amount will be rounded to the nearest \$100 and no annual increase will exceed 3%. As of January 1, 2020, the bid threshold is \$21,000.

Purchases that exceed \$4,000 but are less than the bidding threshold (currently \$21,000) 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 \$21,000.
  - 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.
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.

**Warrington Township classifies governmental fund balance as follows:**

Non-spendable - includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints. Fund balance types of this category are prepaid expenses and inventories.

Restricted – includes fund balance amounts that can be spent only for specific purposes stipulated by external parties, through enabling legislation, or constitutional provisions. Fund balance types of this category include amounts for debt service, street lights, fire protection, parks and recreation, capital reserve, liquid fuels, and bond funds.

Committed – includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the Warrington Board of Supervisors. Commitments may be changed or lifted only by the Warrington Board of Supervisors through the same formal action that imposed the constraint.

Designated Cash Carry Over – The designated cash carry over fund balance reserve is committed by the Warrington Township Board of Supervisors in the annual budget and any amendments thereto to provide funds for the differences, if any, between budgeted revenues and expenditures.

Assigned – includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed. Fund Balance may be assigned by the Township Manager and/or Director of Finance.

Unassigned – includes all amounts not contained in the other classifications. Unassigned amounts are technically available for any purpose. These are funds to ensure the maintenance of services to the public due to emergency or unplanned expenditures or unanticipated revenue shortfalls in accordance with the Township's stated fund balance policy.

### **GENERAL FUND – FUND BALANCE POLICY CALCULATION**

**Change in Fund Balance (in millions)**

	<b>2019 Actual</b>	<b>2020 Adopted</b>	<b>2020 Projected</b>	<b>2021 Proposed</b>
Beginning Balance	4.55	4.67	6.01	5.99
Revenues	15.62	14.24	14.20	15.21
Expenditures	14.17	14.24	14.22	15.21
Surplus/Deficit	1.45	0.00	(0.02)	0.00
Ending Fund Balance	6.01	4.67	5.99	5.99
Ending Fund Balance as a % of Annual Operating Expenditures	42%	33%	42%	39%

## **Fund Listing**

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### **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.

### **Utility Proceeds Fund (02)**

The proceeds from the sale of the Water & Sewer Systems are set aside in this fund primarily for capital improvement projects.

### **Fire Fund (03)**

This fund was re-established in 2019 to set aside revenue from real estate taxes and record expenses specifically for the volunteer fire company.

### **Tax Stabilization Fund (05)**

This fund was established in 2019 to set aside revenue from the sale of the Water/Sewer systems to offset future Real Estate Tax increases should the Board of Supervisors elect to do so.

### **Capital Projects – 2016 Bond Issue/Loan (14)**

2016 bank loan of \$6 million to fund 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.

### **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.

**Other Funds:****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.

**Non-Uniformed 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

## 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.

<b>Fund Title(Fund Number)</b>	<b>Major Revenue Sources</b>	<b>Major Services Provided</b>
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
Utility Proceeds Fund (2)	Sale of Water & Sewer Systems	Capital Improvement Projects
Fire Fund (3)	Real Estate Taxes	Fire Services
Tax Stabilization Fund (5)	Sale of Water & Sewer Systems	Reduce/eliminate future tax increases
Capital Projects Fund – 2016 Bonds (14)	Bond Issue – 2016	Repaving of Township Streets, Storm water Management
Capital Projects Fund -2019 Bonds (15)	Bond Issue - 2019	Capital Projects-New Police Station
Open Space Fund (16)	Bond Issue – 2013	Acquisition and Improvements to Open Space Trail System Expansion
Capital Improvement Fund (19)	Transfers from the General Fund from Park & Recreation and a 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)	Departmental Capital Assessments	Purchase/Lease of Vehicles and Heavy Equipment Purchase/Lease of Technology Improvements
Pensions (60 & 65)	Members Contributions State Aid General Fund	Payments to Retirees

DEPARTMENT	GENERAL FUND	UTILITY PROCEEDS	FIRE	TAX STABILIZATION	CAPITAL PROJ 16 BOND	2019 CAPITAL BOND	OPEN SPACE	CAPITAL IMPROVEMENTS	DEBT SERVICE	HIGHWAY AID	INTERNAL SERVICE
Governing Body	X										
Township Managers Office	X										X
Finance	X		X								
Tax Collection	X		X						X		
Solicitor/Legal Services	X										
Human Resources	X										
General Gov't Administration	X	X								X	
Engineering Services	X										
Township Facilities	X				X						
Police Services	X					X					X
Emergency Services	X		X								X
Ambulance	X										
Codes & Inspection	X										X
Planning & Zoning	X										X
Solid Waste Collection	X										
Environmental Advisory Council	X										
Public Works	X					X	X			X	X
Winter Maintenance										X	
Traffic Signal										X	
Street Lighting										X	
Storm Sewers & Drains		X			X	X				X	
Road Maintenance					X	X				X	
Program Operations								X			
Park & Rec - Active	X						X	X			
Park & Rec - Passive	X						X	X			
Swim Club Operations	X						X	X			
Debt Service	X					X			X	X	
Insurances	X										
Pension Benefits	X										



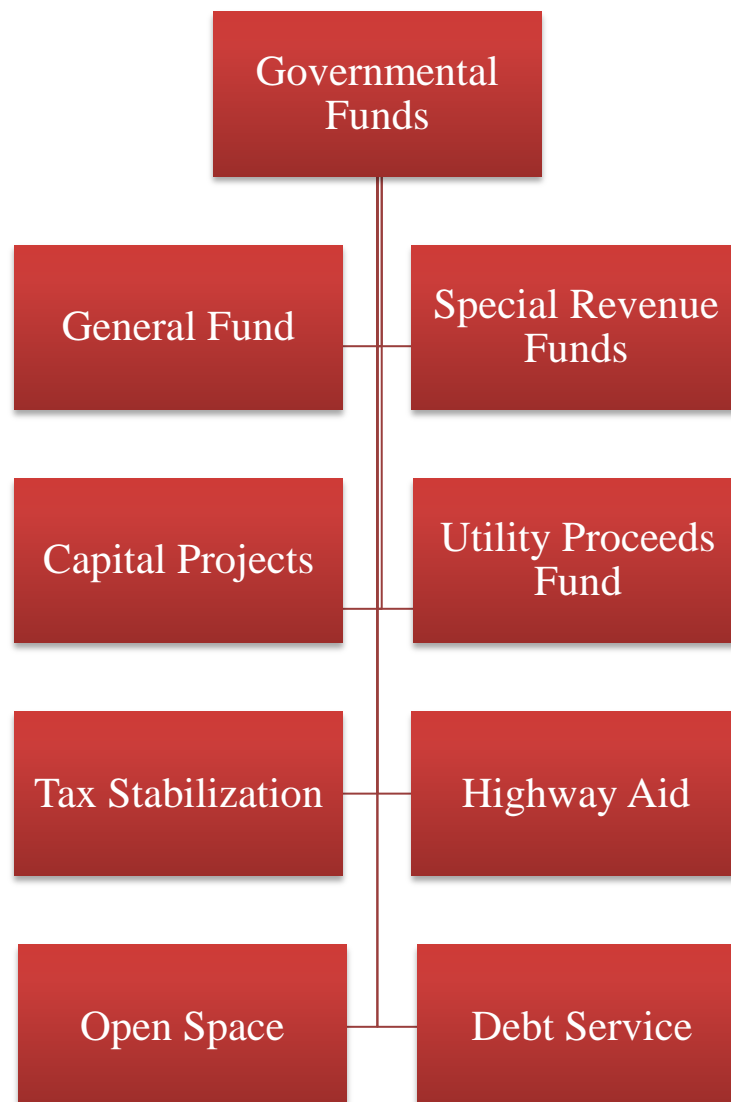
## FUND STRUCTURE BY BUDGETARY BASIS

### 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.



# 2021 Proposed Budget

## Budget Summary



**GENERAL FUND (01)**  
**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 projected 2020 revenue is \$3,045,000. In 2021, it is assumed that the Township's real estate assessment tax base will increase 7% to \$3,281,958. This includes the adjustment due to the Homestead Rebate of \$ 95,295 for the General Fund and \$ 33,494 for the Park & Recreation. .

**Real Estate - Transfer Tax** - The 2020 estimate of \$865,000 is 8% more than the 2020 Budget. The Proposed 2021 Budget is \$915,000 or 6% higher than the 2020 estimate based on anticipated continued residential and commercial development in 2021 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 \$5.20 million in 2020, which is 8% or \$65,000 more than budgeted. For 2021, the proposed budget is \$5.27 million which is 5% 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 2021 budget is \$470,000.

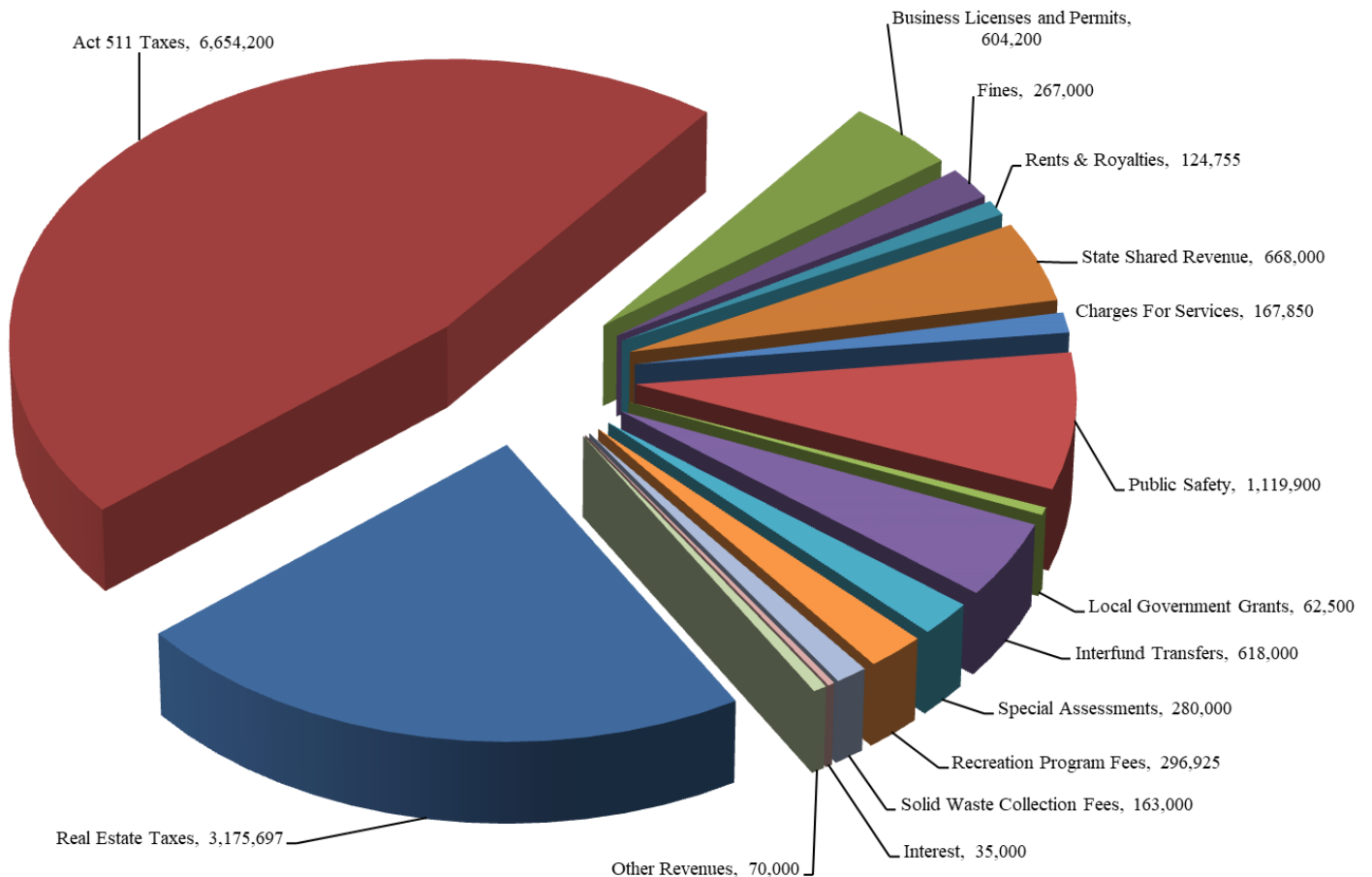
**Licenses & Permits:** This revenue generally increases moderately from year to year, as a result of the Township's fiscal policy requiring annual updates of fees. The 2020 estimate is \$570,500 or 6% lower than the 2020 Budget. The Proposed 2021 Budget is projected at \$ 574,700, marginally higher compared to the 2020 estimate. Cable Television fees did drop for the 2020. It is unsure how these numbers will look in the future.

**Building and Electrical** - This is revenue collected from licenses and/or permits for: soil erosion control; buildings; electrical; multiple dwellings; and contractors. The 2020 projected revenue is \$50,600 higher than 2020 Budget due to the increase in construction projects. The Proposed 2021 Budget is projected at \$1,118,000 which is a decrease compared the 2020 estimate. This reflects an anticipated decrease in building activity for 2021. As the township's available land is developed, there is less anticipated revenue from permits.

**Recreation** - The 2021 Proposed Budget is \$310,850, an increase of \$94,200 or 43% compared to the 2020 estimate. Parks and Recreation Assessment fees will remain the same in 2021 to \$180,000 compared to the 2020 Budget of \$180,000, but increase from the 2020 projection of \$ 125,000 due to slowed building from the Pandemic.

## 2021 PROPOSED BUDGET

### GENERAL FUND REVENUES



**Budget Changes:** There is an increase in revenue due to a recovering economy from the time in quarantine from the COVID -19 virus of \$210,366

#### Increases:

Real Estate Taxes	\$106,261
Act 511 Taxes	\$5,800
Rents & Royalties	\$90,245
State Shared Revenue	\$108,750
Interfund Transfers	\$582,000
Recreation Program Fees	\$13,925
Solid Waste Collection Fees	\$11,000
Other Revenues	\$201,250

#### Decreases:

Licenses and Permits	\$29,500
Fines	\$47,750
Charges For Services	\$12,000
Public Safety	\$1,900
Local Government Grants	\$7,500
Special Assessments	\$100,000
Interest	\$14,000

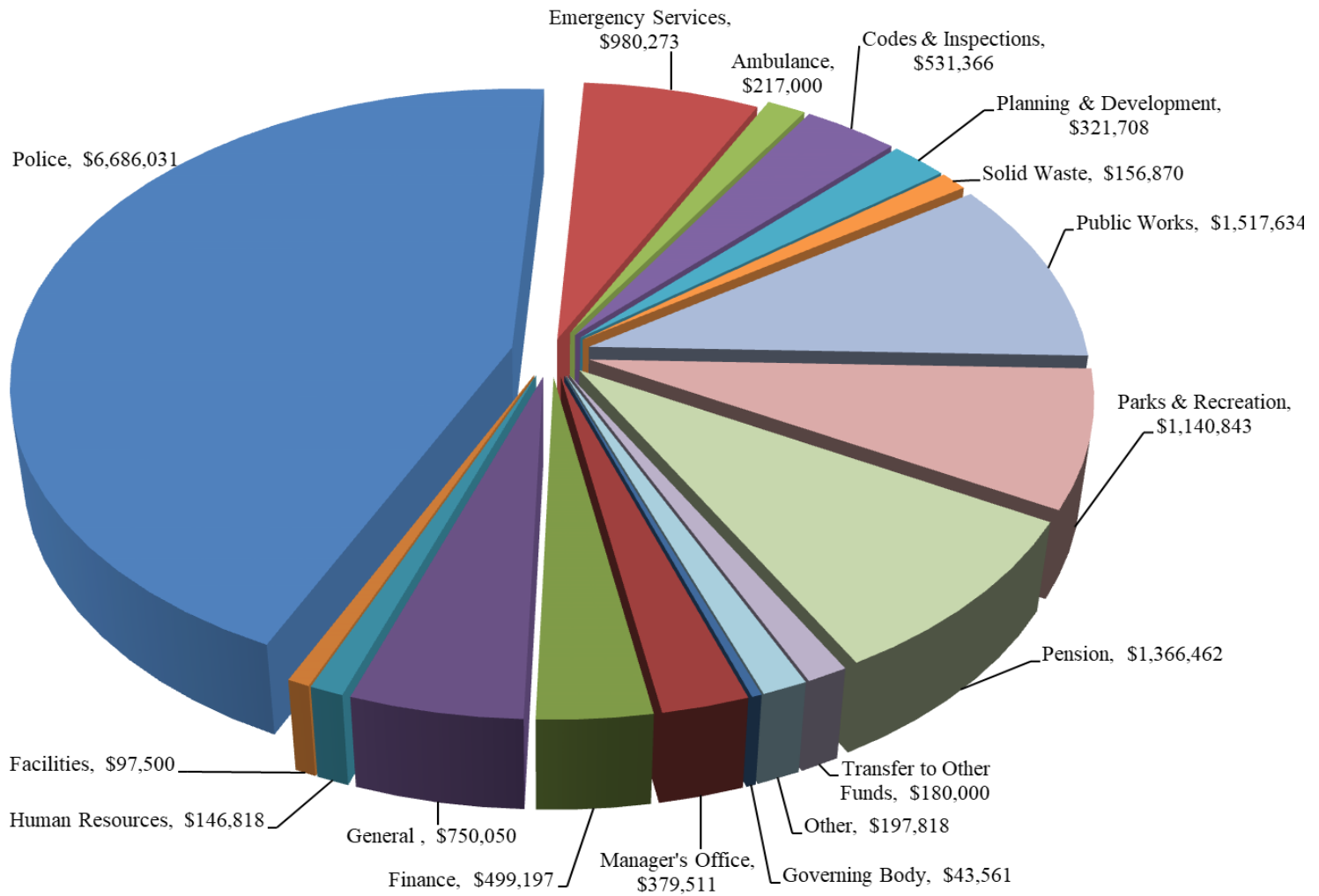
<i>Sources of Revenue</i>	<b>2019 Actual</b>	<b>2020 Adopted</b>	<b>2020 Projected</b>	<b>2021 Proposed</b>
<b>Real Estate Taxes</b>	3,136,368	3,175,697	3,045,000	3,281,958
<b>Act 511 Taxes</b>	6,459,127	6,454,200	6,525,000	6,660,000
<b>Business Licenses and Permits</b>	617,092	604,200	570,500	574,700
<b>Fines</b>	256,487	267,000	176,750	219,250
<b>Interest</b>	-	-	35,000	21,000
<b>Rents &amp; Royalties</b>	666,013	648,000	211,700	215,000
<b>State Shared Revenue</b>	39,405	62,500	694,165	776,750
<b>Local Government Grants</b>	666,013	648,000	33,400	55,000
<b>Charges For Services</b>	161,390	185,000	123,650	155,850
<b>Public Safety</b>	289,736	296,925	1,170,500	1,118,000
<b>Solid Waste Collection Fees</b>	188,376	167,850	174,000	174,000
<b>Recreation Program Fees</b>	289,736	296,925	216,650	310,850
<b>Special Assessments</b>	594,520	698,000	183,333	180,000
<b>Other Revenues</b>	369,975	280,000	278,045	271,250
<b>Interfund Transfers</b>	-	-	698,000	1,200,000
<b>Reserves</b>	-	-	-	-
<b>Total Revenues</b>	<b>13,734,238</b>	<b>\$ 13,784,297</b>	<b>\$ 14,135,693</b>	<b>\$ 15,213,608</b>

**Source of Revenues:**
**Source**
**Percentage of Revenue**

Real Estate Taxes	21.6%
Act 511 Taxes	43.8%
Licenses and Permits	3.8%
Fines	1.4%
Interest	0.1%
Rents & Royalties	1.4%
State Shared Revenue	5.1%
Local Government Grants	0.4%
Charges For Services	1.0%
Public Safety	7.3%
Solid Waste Collection	1.1%
Fees	2.0%
Recreation Program Fees	1.2%
Special Assessments	1.8%
Other Revenues	7.9%
Interfund Transfers	

## 2021 PROPOSED BUDGET

### GENERAL FUND Expenditures



#### Budget Changes:

The 2021 Expenditure Budget increased by \$973,055 (6.8%) in comparison with the 2020 Budget. This is primarily attributed to the rising benefits costs and the new police contract going into effect.

# Warrington Township Budget **2021**

<i>Expenditures</i>	<b>2019 Actual</b>	<b>2020 Adopted</b>	<b>2020 Projected</b>	<b>2021 Proposed</b>
<b>Governing Body</b>	41,304	45,792	33,111	43,561
<b>Manager's Office</b>	357,461	361,502	371,566	379,511
<b>Finance</b>	436,419	439,416	469,192	499,197
<b>Tax Collection</b>	48,894	86,085	36,429	40,930
<b>Legal Services</b>	176,318	157,000	166,000	168,000
<b>Human Resources</b>	2,496	128,868	134,737	146,818
<b>General Administration</b>	368,431	253,968	319,381	321,120
<b>Engineering</b>	72,878	105,000	125,000	120,000
<b>Facilities</b>	102,619	105,600	94,720	97,500
<b>Police</b>	5,934,387	6,157,145	6,227,218	6,686,031
<b>Emergency Services</b>	994,868	961,694	949,967	980,273
<b>Ambulance</b>	248,382	216,795	164,795	217,000
<b>Codes &amp; Inspections</b>	958,190	612,043	516,236	531,366
<b>Planning &amp; Development</b>	4,637	261,146	340,863	321,708
<b>Solid Waste</b>	140,096	167,000	150,170	156,870
<b>Environmental Adv. Council</b>	28,119	20,855	28,869	13,137
<b>Public Works</b>	1,671,950	1,367,062	1,391,858	1,517,634
<b>Parks &amp; Recreation</b>	925,095	1,058,490	1,070,422	1,140,843
<b>Pension</b>	1,176,318	1,281,444	1,208,430	1,366,462
<b>Transfer to Other Funds</b>	237,175	185,000	125,000	180,000
<b>Other</b>	241,180	267,681	294,981	284,681
<b>Total Expenditures</b>	<b>\$ 14,167,217</b>	<b>\$ 14,239,586</b>	<b>\$ 14,218,944</b>	<b>\$ 15,212,641</b>

## Source of Expenditures:

<u>Source:</u>	<u>% of 2021 Proposed Budget</u>
Governing Body	0.29%
Manager's Office	2.49%
Finance	3.28%
Tax Collection	0.27%
Legal Services	1.10%
Human Resources	0.97%
General Administration	2.11%
Engineering	0.79%
Facilities	0.64%
Police	43.95%
Emergency Services	6.44%
Ambulance	1.43%
Codes & Inspections	3.49%
Planning & Development	2.11%
Solid Waste	1.03%
Environmental Adv. Council	0.09%
Public Works	9.98%
Parks & Recreation	7.50%
Pension	8.98%
Transfer to Other Funds	1.18%
Other	1.87%

### Change in Fund Balance

	2019 Actual	2020 Adopted	2020 Projected	2021 Proposed
<b>Beginning Balance</b>	\$ 4,554,449	\$ 4,669,802	\$ 6,007,812	\$ 5,986,561
<b>Revenues</b>	15,620,580	14,244,027	14,197,693	15,213,608
<b>Expenditures</b>	14,167,217	14,239,586	14,218,944	15,212,641
<b>Surplus/Deficit</b>	1,453,363	4,441	(21,251)	967
<b>Ending Fund Balance</b>	\$ 6,007,812	\$ 4,674,243	\$ 5,986,561	\$ 5,987,529

### 2020 Projections

For 2020, we are projecting revenue at \$14.1 million and expenditures at \$14.2 million thus creating a decrease to the Fund Balance. The Board of Supervisors approved the use of the Fund Balance to reduce the amount borrowed for the new Police Station. The Government Finance Officers Association (GFOA) recommends retaining at least 15% of current year expenditures as the minimum level of reserves. The 2020 Fund Balance is projected to be \$5.97 million, or 42% Fund Balance (percent of 2020 expenditures).

### 2021 Proposed Spending Plan

For 2021, the Township continues to have a fiscally conservative balanced budget. Proposed revenue is \$15.2 million as compared to \$15.2 million expenditures, with a slight surplus of \$ 969,581. The fund balance will be \$5.99 million or 39% of expenditures.



# Warrington Township Budget **2021**

## Warrington Township 5 Year Forecast-General Fund

### Revenue

Major Categories	Actual 2019	Projected 2020	Proposed 2021	2022	2023	2024	2025
Real Estate Tax	3,136,368	3,045,000	3,281,958	3,347,597	3,414,549	3,448,695	3,483,182
Real Estate Transfer Tax	903,474	865,000	915,000	933,300	951,966	971,005	990,425
Earned Income Tax	5,098,115	5,200,000	5,275,000	5,380,500	5,488,110	5,597,872	5,709,830
Local Services Tax	457,538	460,000	470,000	474,700	479,447	479,447	479,447
Business Licensing (including Cable franchise fee)	617,092	570,500	574,700	574,700	574,700	574,700	574,700
Fines	256,486	176,750	219,250	223,635	228,108	232,670	237,323
Interest Earnings	57,977	42,000	21,000	21,210	21,422	21,636	21,853
Rents & Cell Tower Fees	381,236	211,700	215,000	221,450	228,094	234,936	241,984
Federal Grants (SAFER/FEMA)	-	-	-	-	-	-	-
State Grants and State Shared Revenue (Pension Aid/Fireman's Relief/Recycling Grants)	726,620	749,165	776,750	776,750	776,750	776,750	776,750
Local Grants	39,405	33,400	55,000	55,000	55,000	55,000	55,000
Charges for Services (/escrow admin/land dev/ZHB/police services)	188,377	123,650	155,850	155,850	155,850	155,850	155,850
Public Safety (permits)	1,635,214	1,170,500	1,118,000	1,118,000	1,118,000	1,095,640	1,073,727
Trash (Willow Knoll)	161,390	174,000	174,000	179,220	184,597	190,134	195,839
Recreation fees	289,737	216,650	310,850	317,067	323,408	329,877	336,474
Park & Rec Assessment fee	247,975	125,000	180,000	180,000	180,000	171,000	162,450
Regal Cinema Impact fee	100,000	58,333	-	100,000	100,000	100,000	100,000
Other/Miscellaneous	907,070	278,045	271,250	271,250	271,250	271,250	271,250
Transfers From Other Funds	594,520	698,000	1,200,000	300,000	150,000	-	-
<b>Total Revenue</b>	<b>15,798,594</b>	<b>14,197,693</b>	<b>15,213,608</b>	<b>14,630,229</b>	<b>14,701,250</b>	<b>14,706,463</b>	<b>14,866,084</b>

Major Categories	Actual 2019	Projected 2020	Proposed 2021	2022	2023	2024	2025
Salaries/Overtime	6,477,264	6,774,833	7,209,787	7,426,081	7,648,863	7,878,329	8,114,679
Fringe Benefits	2,390,043	2,566,648	2,679,202	2,805,124	2,936,965	3,075,003	3,219,528
Utilities	223,264	219,300	219,500	226,085	232,868	239,854	247,049
Materials & Services/Insurance	3,106,075	3,111,280	3,407,690	3,407,690	3,407,690	3,407,690	3,407,690
Transfers to other funds	635,175	140,000	180,000	180,000	180,000	171,000	162,450
Firemen's Relief	136,965	154,000	150,000	150,000	150,000	150,000	150,000
Pensions	1,176,318	1,208,430	1,366,462	1,402,843	1,291,440	1,321,041	1,068,625
<b>Total Expenditures</b>	<b>14,145,104</b>	<b>14,174,491</b>	<b>15,212,641</b>	<b>15,597,823</b>	<b>15,847,826</b>	<b>16,242,916</b>	<b>16,370,021</b>

Beginning Fund Balance	3,941,608	5,595,098	5,595,098	5,596,065	4,628,471	3,481,896	1,945,442
Change in fund balance	1,653,490	23,202	967	(967,594)	(1,146,576)	(1,536,454)	(1,503,937)
Ending Fund Balance	5,595,098	5,618,300	5,596,065	4,628,471	3,481,896	1,945,442	441,505

Fund Balance % of Expenditures	39.6%	39.6%	36.8%	29.7%	22.0%	12.0%	2.7%
Fund Balance Policy = 10% of Expenditures	1,414,510	1,417,449	1,521,264	<b>1,559,782</b>	<b>1,584,783</b>	<b>1,624,292</b>	<b>1,637,002</b>

### Long Range Financial Plan

- No increase in Real Estate Taxes in 2021. Homestead Rebate continues to be offered; 2.5% growth in taxable assessed valuation for increased assessments
  - Transfer Tax is projected to increase 2% annually
  - Earned Income Tax is projected to increase 2% annually
  - Franchise fees may decrease as on line video reduces cable TV revenue. New franchise agreements may offset an anticipated reduction in cable subscribers. Projecting flat
  - Fines and Penalties assumes a 2% increase
  - Interest Earnings is projecting to increase 1%
  - Rent and Cell Towers leases have been eliminated with the sale of the Water & Sewer systems. Rents are estimated to increase 3% after 2021
  - State and Local grants are assumed to remain constant over the five years
  - Public Safety permits revenue expected flat until 2023, then 2% decrease after building subsidies
  - Transfers from the Utility Proceeds fund will cover increased the cost of salaries and benefits pension costs for five years
- 
- Salaries are projected at 2.5% to 3%
  - Benefits are projected at 6.6% increase
  - Pension is projected to increase 6.6%

## **2021 OPERATING BUDGETS**



## **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.

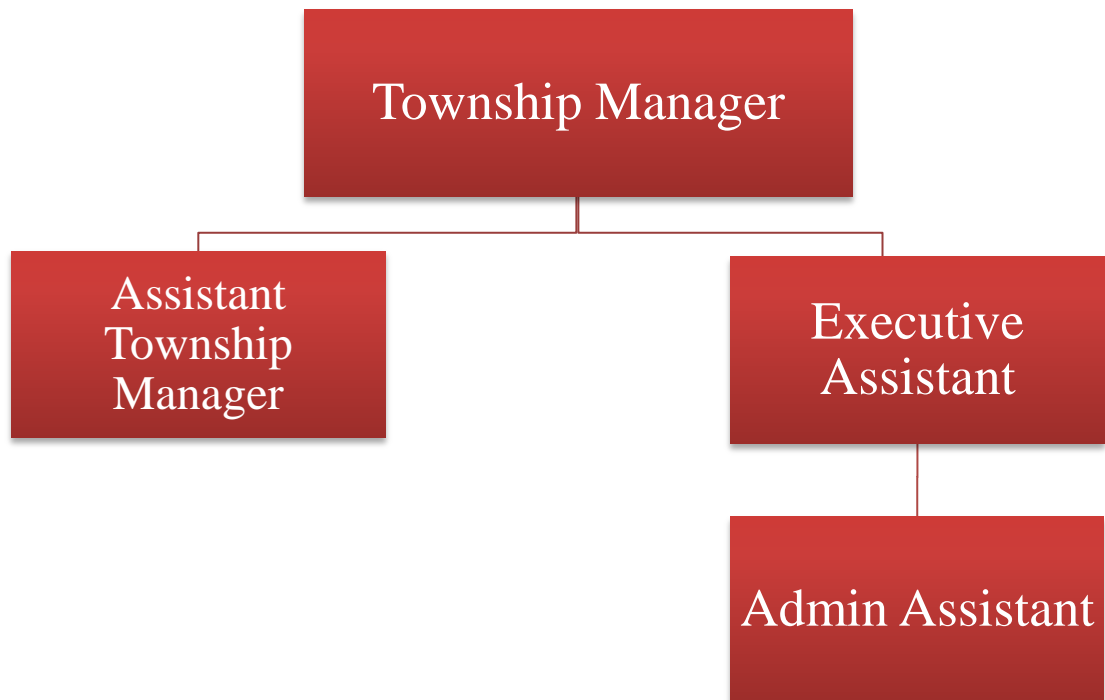
### **2020 Accomplishments**

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**



**Administrative Offices**  
**852 Easton Rd.**  
**Warrington, PA 18976**  
**215-343-9350**  
**Fax 215-343-5944**  
**Mon.-Fri. 8:30-4:30**

<http://www.warringtontownship.org/departments/administration/>

## **DEPARTMENT:**

### **Township Manager**

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## **MISSION**

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

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## **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

- Seek to get PA law amended to allow for the Mercantile and Business Privilege Tax for municipalities that don't currently have it.
- Work with the Board to implement the preferred recommendations from the Fire Services Study by DCED.
- Plan for the community room at Lions Pride Park if the grant is received.
- Complete a Master Plan for Mill Creek Preserve
- Continue working on the projects and priorities in the Parks, Recreation, and Open Space Plan
- Continue the phases for construction and operation of Lions Pride Park
- Police Department Accreditation by 2021
- Complete and occupy the Police building and begin to renovate the township building.

## 2020 ACCOMPLISHMENTS

- **Collective Bargaining Agreement (CBA)** – The CBA was negotiated and implemented. This covers through 2023.
- **PSATS** - PSATS awarded Warrington Township Second Place for Social Media and Third Place for Audiovisual Communications. This is PSATS' 52<sup>nd</sup> Annual Citizen Communication Contest.
- **Improved Media Content** – The township added live Facebook videos for projects and events
- **Covid-19 management** – The township developed and managed policies and procedures to maintain public and employee safety while keeping the office open and functioning and maintaining the same high level of services that our resident's expect and deserve.
- **E-Link** – The electronic version of the township's newsletter is now up and running
- **Lions Pride Park** –Oversaw, planning design, construction and opening of phase one of Lions Pride Park
- **New Police Station** - Oversaw, planning design, construction and opening of the new police station

# Warrington Township Budget **2021**

## Warrington Township General Fund 2021 Operating Budget

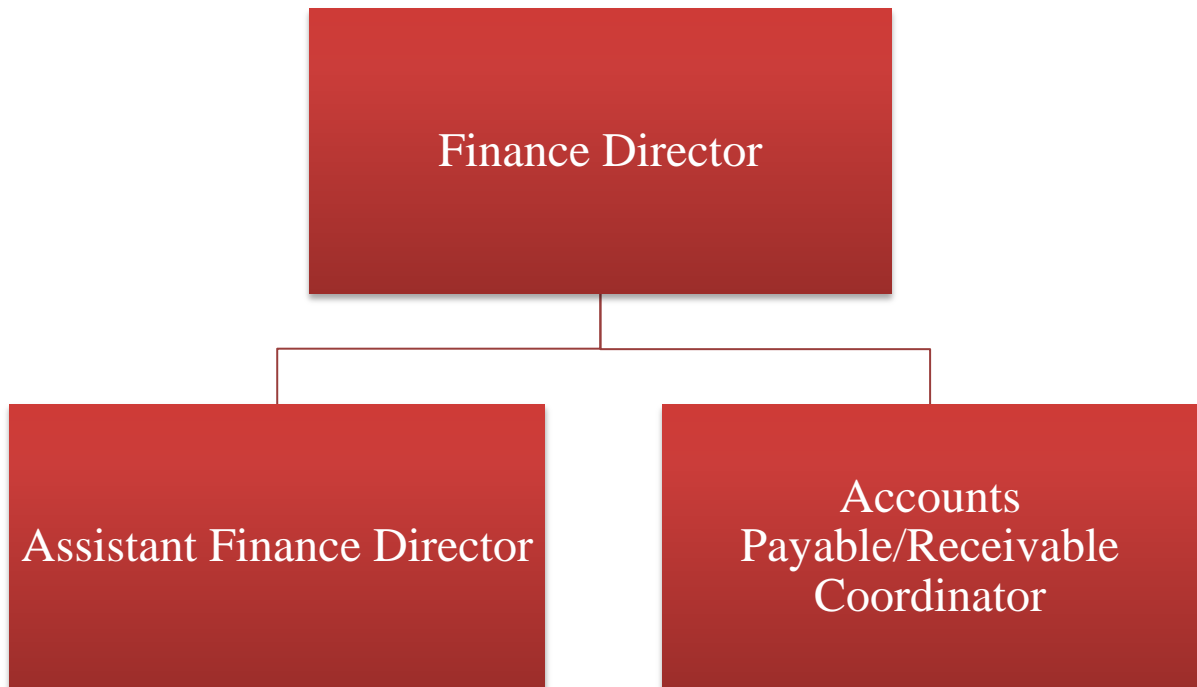
Account Description	2019 Actual	2020 Adopted	2020 Projected	2021 Proposed
<u>Township Manager's Office</u>				
Salary & Wages	\$ 253,914	\$ 258,710	\$ 262,479	\$ 270,813
Salary & Wages - Staff	3,783	-	-	-
Group Benefits	82,301	86,402	92,746	92,765
Office Supplies	435	500	800	500
Motor Fuel	2,959	1,800	1,800	1,600
Minor Equipment	1,963	900	290	600
Professional Services	-	-	4,306	1,782
Other Services & Fees	63	50	-	-
Telephone	1,769	1,440	1,300	950
Printing	45	200	-	200
Maint & Repair - Mach & Equip	-	200	45	100
Maint & Repair - Automobile	1,109	300	1,400	500
Dues & Subscriptions	2,390	3,000	2,150	2,400
Seminars, Conferences & Meetings	1,730	3,000	500	2,300
Capital Assessment	5,000	5,000	3,750	5,000
<u>Total Township Manager's Office</u>	<u>\$ 357,461</u>	<u>\$ 361,502</u>	<u>\$ 371,566</u>	<u>\$ 379,511</u>

## AUTHORIZED POSITIONS

Service Area	2018	2019	2020	2021
<b>Township Manger</b>				
Township Manager	1.00	1.00	1.00	1.00
Assistant Township Manager	-	-	0.25	0.25
Executive Assistant	1.00	1.00	1.00	1.00
Assistant to the Township Manager	-	-		-
Administrative Support	-	-	0.40	0.00
<b>Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.65</b>	<b>2.25</b>



**Finance Department**



**Administrative Offices  
852 Easton Rd.  
Warrington, PA 18976  
215-343-9350  
Fax 215-343-5944  
Mon.-Fri. 8:30-4:30**

<http://www.warringtontownship.org/departments/administration/>

## **DEPARTMENT: FINANCE**

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### **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.

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### **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 Associations' "Distinguished Budget Presentation Award for the 2021 budget
- Begin compiling data and reports to create a Comprehensive Annual Financial Report (CAFR) to submit to GFOA in application for the Certificate of Achievement for Excellence in Financial Reporting award.
- Implement new payroll service.
- Research and evaluate utilizing Automated Clearinghouse transactions (ACHs) for making vendor payments.
- Draft accounting policies and procedures manual for the Finance department.
- Update the Township's financial policies.
- Review and revise, as necessary, escrow management procedures.
- Implement monthly budget vs. actual reporting and analysis.
- Develop long range forecasting and planning module for Township finances.

## 2020 ACCOMPLISHMENTS

- **New Staff Hired** - Hired new Finance Director
- **COVID Operations** - Maintained the regular level of service financially through the COVID-19 quarantine by re-evaluating and updating how we operated and allowing for staff to work from home with minimal office time.
- **GFOA Budget Award** - Received the Government Finance Officers Association's "Distinguished Budget Presentation Award for the 2020 Budget.

# Warrington Township Budget **2021**

## Warrington Township General Fund 2021 Operating Budget

Account Description	2019 Actual	2020 Adopted	2020 Projected	2021 Proposed
<u>Finance</u>				
Salary & Wages	\$ 208,125	\$ 214,652	\$ 204,340	\$ 231,185
Overtime	-	-	85	-
Group Benefits	99,472	108,198	128,442	137,012
Office Supplies	3,512	1,200	1,000	1,200
Postage	2,308	2,000	2,000	2,000
Minor Equipment	2,650	3,400	1,000	1,500
Professional Services	75,161	60,000	72,000	72,000
Audit & Accounting Services	20,700	27,000	38,500	30,000
Other Services & Fees	445	1,400	1,400	1,500
Telephone	1,907	1,416	1,970	1,400
Advertising	-	-	325	250
Printing	91	400	180	400
Dues & Subscriptions	1,589	750	450	650
Real Estate Taxes	16,273	16,500	17,200	17,600
Seminars, Conferences & Meetings	4,186	2,500	300	2,500
<u>Total Finance</u>	<u>\$ 436,419</u>	<u>\$ 439,416</u>	<u>\$ 469,192</u>	<u>\$ 499,197</u>

## AUTHORIZED POSITIONS

Service Area	2018	2019	2020	2021
<b>Finance</b>				
Director of Finance	1.00	1.00	1.00	1.00
Assistant Director	0.50	0.50	1.00	1.00
Staff Accountant	0.50	1.00	-	-
Accounts Payable Coordinator	1.00	1.00	1.00	1.00
<b>Total</b>	<b>3.00</b>	<b>3.50</b>	<b>3.00</b>	<b>3.00</b>

**Human Resources Department**

Human Resources Manager

**Administrative Offices  
852 Easton Rd.  
Warrington, PA 18976  
215-343-9350  
Fax 215-343-5944  
Mon.-Fri. 8:30-4:30**

<http://www.warringtontownship.org/departments/administration/>

## DEPARTMENT: HUMAN RESOURCES

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### MISSION

Develop, implement and support programs and processes that add value to Warrington Township and its employees, by leading to improved employee welfare, empowerment, growth and retention. The human resources department supports the goals and challenges of Warrington Township, by providing services that promote a work environment that is characterized by fair treatment of staff, open communications, personal accountability, trust and mutual respect. We will seek and provide solutions to workplace issues that support and optimize the operating principles of the organization.

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### RESPONSIBILITIES

- Act as a strategic partner with the Township Manager advising on required human resource and payroll policies, procedures, federal, state, and local laws. Represents the Township at human resource related functions and meetings.
- Coordinate employee recruitment and selection including all pre-employment background checks and physicals, onboarding and new employee orientation.
- Develop, recommend and direct all activities of the municipal human resources program including compensation, benefits, evaluations, promotions, demotions, transfers, and staff training.
- Administer and manage FMLA, ADA, HIPAA, Paid Time Off (PTO), sick leave programs and usage. Serves as the Township's ADA/EEOC/Privacy Officer ensuring that the Township is compliant with federal regulations.
- Administer the programs of wellness, organizational training & development, mentoring, succession planning, employee recognition and leadership development.
- Maintain employee personnel and medical records, electronically and manually as well as highly confidential information, records and material. Works closely with management staff to address internal control issues (if any) as recommended by the Township's auditors.
- Maintain and update human resource policies and Employee Handbook in compliance with Township ordinances, resolutions, and statutory regulations.
- Develop and implement Board approved personnel policies.
- Audit and maintain updated human resource files to comply with state and federal regulations.
- Coordinate all employee benefits, including life insurance, short and long term disability, and supplemental insurance coverage.
- Act as a liaison for all fringe benefit plans vendors including pensions; 457 Plans; medical (prescription/dental/vision); life, disability, worker's compensation, and voluntary insurance programs.
- Manage open enrollments and benefit sign-ups.
- Develop and maintain job descriptions and pay classification structure.

## GOALS

- Ensure I-9 compliance
- Create policies and update as needed.
- Review Employee Handbook and update.
- Ensure ADA compliance for all job descriptions

## 2020 ACCOMPLISHMENTS

- . Created Policies and provided assistance with policies that were implemented such as the COVID-19 Policy and the Telecommuting/Working from Home Policy.
- Implemented the Performance Evaluations for 2020.
- Created a Health/Wellness/Safety Program starting off with a Health/Wellness/Safety Event in the Fall 2019/2020 involved Health and Wellness in person and virtual lunch and learns for employees as well as virtual presentations on financial wellness. In addition, employees may be eligible to receive reimbursements for qualifying events.
- Researched and switched benefit providers for HSA/HRA/FSA/DCA for 2021. Coordinated an onsite Flu Vaccination event for employees and their dependents.
- Implemented a new training platform for employees and supervisors which involves access to training courses for employees to take as well as department heads can schedule training and track the training for their departments.
- Recruiting/Interviews/Onboarding – Due to COVID-19, Human Resources had to change the way we operate in many ways but especially with Recruiting/Onboarding. Human Resources was able to recruit, interview, and hire employees virtually. This resulted in a smooth transition allowing department openings to be filled as well as for the Mary Barness Community Pool to be staffed this past summer.

## Warrington Township General Fund 2021 Operating Budget

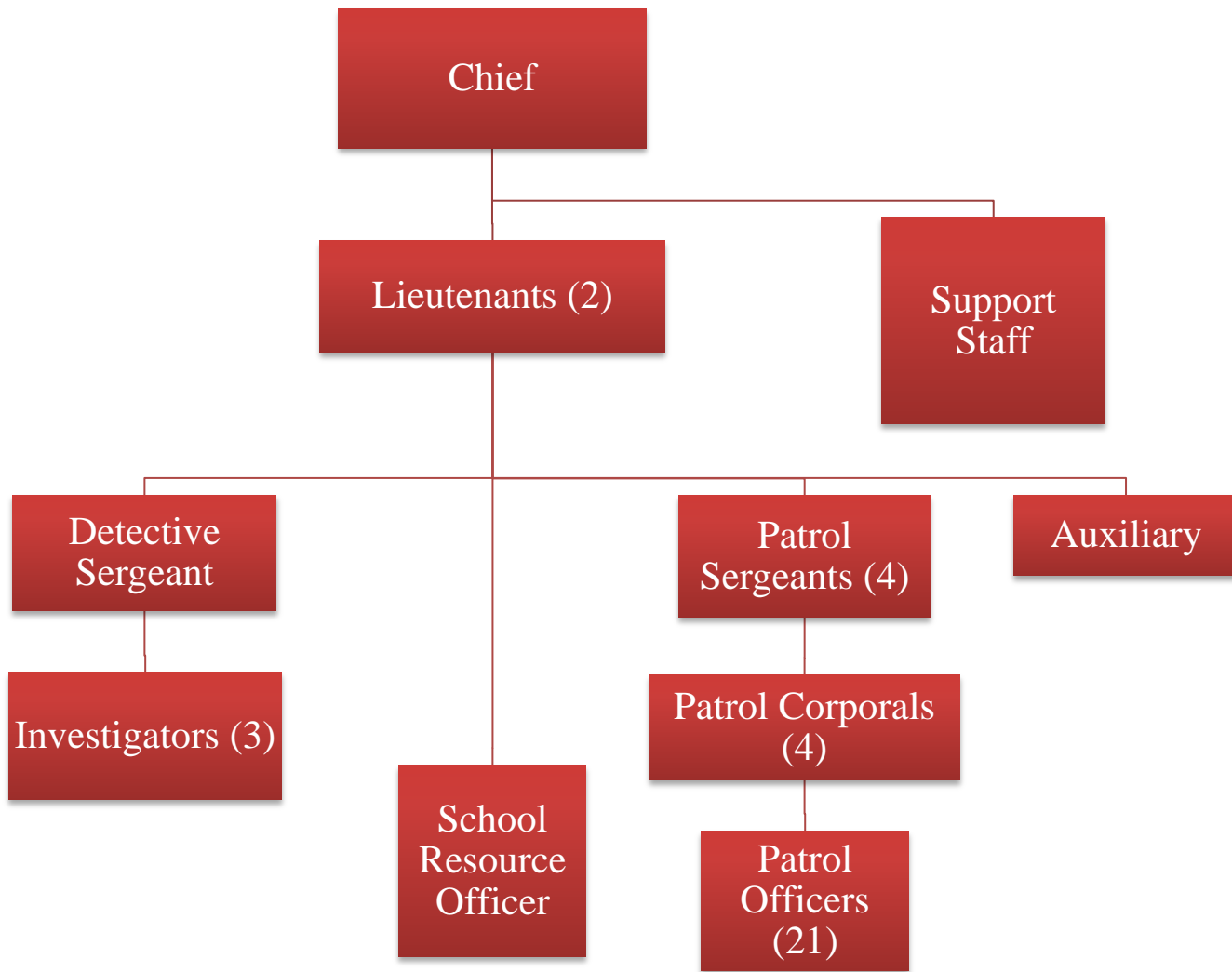
Account Description	2019 Actual	2020 Adopted	2020 Projected	2021 Proposed
<u>Human Resources</u>				
Salaries & Wages	\$ 2,377	\$ 83,600	\$ 82,400	\$ 84,460
Group Benefits	-	32,502	48,922	48,708
Office Supplies	-	250	100	250
Professional Services	-	4,000	1,460	2,500
Employee Recognition & Team Building	-	5,000	-	4,500
Telephone	119	516	900	900
Advertising	-	-	-	1,000
Dues & Subscriptions	-	250	225	250
Seminars, Conferences & Meetings	-	2,500	600	4,000
General Operating Expenses	-	250	130	250
<u>Total Human Resources</u>	<u>\$ 2,496</u>	<u>\$ 128,868</u>	<u>\$ 134,737</u>	<u>\$ 146,818</u>

## AUTHORIZED POSITIONS

Service Area	2018	2019	2020	2021
<b>Human Resources</b>				
Director	-	0.50	1.00	1.00
<b>Total</b>	<b>0.00</b>	<b>0.50</b>	<b>1.00</b>	<b>1.00</b>



**Police Department**



**2330 Lower Barness Rd.  
Warrington, Pa 18976  
Non-Emergency #215-343-3311**

- For an emergency dial 911. If you need to speak with an Officer call the Police Radio Room at (215)343-0100. For further business, office hours are from 8:00am – 4:00pm Monday – Friday.

## **DEPARTMENT: Police**

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### **MISSION**

It is the mission of the Warrington Township Police Department to provide a safe a 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

- Obtain Police Department Accreditation
- Upgrade body worn cameras for all officers
- Transition to new 9 mm firearms for all officers with upgraded technology
- Transition police operations into new policy facility
- Bring Police Department to peak efficiency

## 2020 ACCOMPLISHMENTS

- **2020 Top 50 Safest Cities in Pennsylvania** - According to the National Council for Home Safety and Security (NCHSS) Warrington Township ranked 45<sup>th</sup> in the safest cities. That number is down from around 70<sup>th</sup> last year. This information is based on FBI Uniform Crime Report Statistics
- **New Police Station** – The new state of the art Police Station’s ribbon cutting is slated for November 13, 2020 at 10:00am.
- **Grant Received** - RACP - \$1 million Police Grant
- **Community Relations Events** – just some of the many
  - **Cocoa with a Cop** - Officer Sanford participated in Cocoa with a Cop at Mission BBQ in Warminster.
  - **BLM Movement** - 2 officers participated in MLK Teen Peace and Justice Summit at Bensalem High School. The group viewed “Walking while Black: L.O.V.E is the Answer” movie and then participated in group breakout sessions with 20 other police officers from throughout the county.
  - **Kindness Assembly at Millcreek Elementary** - 2 officers participated in a “kindness” assembly at Millcreek.
- **Police K9 updates** - K9 Jolie obtained her National Odor Recognition Testing (NORT) in explosive detection. K9 Murphy obtained his North American Police Work Dog Assoc. (NAPWDA) certification in Narcotics Detection. Both K9’s are set to recertify for the USPCA Scent Certifications in early April which will give dual certifications in their trained scents.
- **K9 Community** - The K9 Unit found a creative way to stay engaged with the community, while maintaining social distancing during the COVID-19 pandemic. They have launched an internet story time and activity page series to help stay connected to children and families in the communities they serve.
- **Kutztown University Interview Panel** - Sergeant Fuller who is a graduate of Kutztown University was asked to come back and help the University with a mock interview panel. The effort was made to help their students. The numbers in police recruitment are dropping to the lowest applicant pool candidates we have seen in years. This is not a Pennsylvania issue, but a national problem. At Kutztown University, they



have partnered with our criminal justice department to assist our Criminal

- **Bucks County School Safety Leadership Council** - Chief Friel is a member and attended a school safety leadership discussion at the Bucks County Intermediate Unit. This group is comprised of police chief's and school district superintendents. This discussion was on the Threat Assessment Process. Police and school districts are seeing a growing number of life safety tips coming on the new SAFE@ SAY platform. It has been online for one year now.
- **Social Media/Community Advisory Team (CAT)** - Police have expanded their social media outreach. Now requests can be made for assistance for the Community Advisory team through CRIMEWATCH. We also have a Camera registry, Commend an Officer, Premise Notifications and Right to know requests all through our webpage.
- **BPAIR – Bucks County Police Assisting in Recovery** – 12 departments are now up and running. Warrington Township was number 2 (right after Bensalem) that started back in 2017.
- **Racial Intelligence Leadership Training** - Chief Friel, Lieutenant Meditz, Lieutenant Gottenberg, and Sgt. Stebner are registered for training this fall. Warrington Township is one of the first departments in Bucks County to register for this training. Chief Friel reports that this Leadership Training is important and will help reinforce our values of having a professional bias-free workplace while continuing to build our community trust. Additionally, Sgt Sadowski was selected to become a Racial Intelligence Training and Engagement (RITE) instructor toe bring this training to our department



# Warrington Township Budget | 2021

## Warrington Township General Fund 2021 Operating Budget

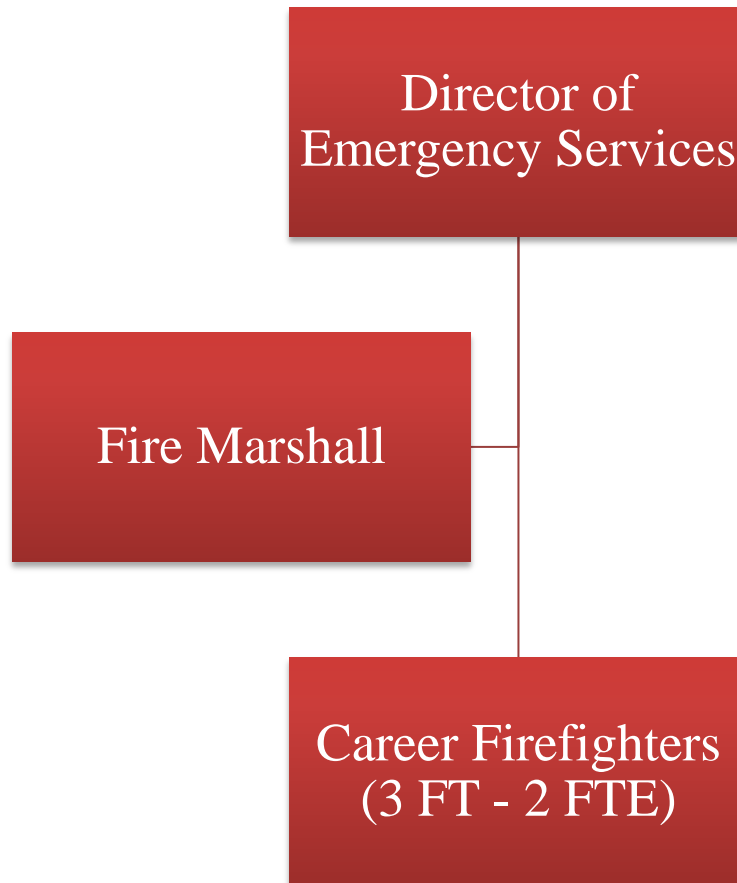
Account Description	2019 Actual	2020 Adopted	2020 Projected	2021 Proposed
<u>Police Services</u>				
Salary & Wages - Non-Bargain	\$ 513,236	\$ 388,362	\$ 410,535	\$ 422,851
Salary & Wages - Staff	227,017	222,754	189,354	168,117
Salary & Wages - Bargaining	2,933,204	3,219,339	3,169,762	3,527,783
Salary & Wages - Part Time	(463)	-	-	-
Salary & Wages - Auxiliary Police	22,584	25,000	9,000	15,000
Holiday Pay	50,380	87,457	70,000	65,000
Longevity	93,370	131,692	136,898	148,835
Overtime	199,730	180,000	145,000	180,000
Kelly Time	4,743	63,000	80,100	60,000
Vacation Buy Back	(4,452)	20,000	23,600	18,000
Health Buy Back	-	59,400	54,625	57,000
Group Benefits	1,379,223	1,244,341	1,459,643	1,474,344
Office Supplies	5,372	5,000	4,000	5,000
Postage	1,961	1,500	500	1,500
K9 Unit	1,622	6,000	5,000	6,000
Motor Fuel	58,713	60,000	45,000	50,000
Uniforms	55,944	40,000	45,000	48,000
General Operating Supplies	28,480	25,000	33,000	30,000
Maintenance & Repair Vehicles Supplies	11,937	11,000	8,000	11,000
Minor Equipment	23,920	27,000	22,000	25,000
Professional Services	49,329	43,900	50,000	46,000
Telephone	15,856	12,000	22,000	22,000
Advertising	-	200	-	-
Printing	2,542	1,200	1,200	1,800
Utilities	-	8,000	7,500	25,000
Repairs & Maintenance	4,465	5,000	5,000	5,000
Maintenance & Repair Vehicles	22,755	22,000	40,000	33,000
Equipment Leases	5,184	6,000	6,000	9,000
Dues & Subscriptions	14,851	12,000	11,000	12,000
Uniform Cleaning Service	3,540	4,000	2,000	3,800
Contracted Services	22,063	36,000	35,000	28,000
Seminars, Conferences & Meetings	22,281	25,000	9,000	22,000
Capital Assessment	165,000	165,000	127,500	165,000
<u>Total Police Services</u>	<u>\$ 5,934,387</u>	<u>\$ 6,157,145</u>	<u>\$ 6,227,218</u>	<u>\$ 6,686,031</u>

### AUTHORIZED POSITIONS

Service Area	2018	2019	2020	2021
<b>Police Services</b>				
Chief	1.00	1.00	1.00	1.00
Deputy Chief	1.00	0.50	0.00	0.00
Executive Assistant	1.00	1.00	1.00	0.00
Lieutenant	1.00	1.50	2.00	2.00
Detective Sergeant	1.00	1.00	1.00	1.00
Investigators	3.00	3.00	3.00	3.00
Patrol Sergeants	4.00	4.00	4.00	4.00
Patrol Corporals	0.00	0.00	0.00	4.00
Patrol Officers	20.00	22.00	23.00	21.00
Highway Partrol Corporal	1.00	1.00	1.00	0.00
Highway Patrol Officer	1.00	1.00	0.00	0.00
Support Staff	2.00	2.50	2.50	2.00
School Resource Officer (SRO)	1.00	1.00	1.00	1.00
Auxiliary	0.00	0.00	0.00	0.25
<b>Total</b>	<b>37.00</b>	<b>39.50</b>	<b>39.50</b>	<b>39.25</b>

**\*2021 is the first year part time staff and Auxiliary were included in the budget document\***

**Emergency Services**



<http://www.warringtontownship.org/departments/departments-of-emergency-services/>

Warrington Twp. Fire Co. No. 1  
Easton Road and Freedoms Way  
P.O. Box 748  
Warrington, Pa 18976  
Non-Emergency Phone: 215-343-0545  
Non-Emergency Fax: 215-343-2998

## **DEPARTMENT: Emergency Services**

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### **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.

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### **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.

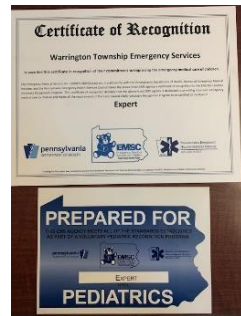
### **GOALS**

- 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.
- Implement the recommendation from the DCED Fire Services Study when directed by the Board of Supervisors



## **2020 ACCOMPLISHMENTS**

- **Protest** - On June 6<sup>th</sup> The Department of Emergency Services supported the Police Dept. with the Protest and March of Black Lives Matter at The Shops at Valley Square. The Emergency Operations Center was opened and coordinated the efforts between all the Public Safety Agencies. Fortunately, there were no incidents.
- **Expert Status** - The Warrington Township Department of Emergency Services was awarded **EXPERT STATUS** for their community outreach, car seat program and specialized equipment in the area of pediatric related emergencies. This recognition is given by a partnership comprised of the PA. Dept. of Health, Emergency Medical Services for Children, and Pennsylvania Emergency Health Services Council.
- **Tropical Storm - Isaias on August 4<sup>th</sup>** - The Warrington Fire Department was dispatched to assist the Doylestown Fire Dept., for a structural collapse at a children's Day Care Center located at the Doylestown Hospital. Upon their arrival they were tasked with, looking for trapped children in the school. After returning from Doylestown, Rescue 78 responded to two reported house fires, a woman trapped in a car in flood waters, multiple electrical fires caused by power lines.
- **Certifications** - Lee Greenberg, Bill McCann, Kevin Craig, and Justin Faust all received national certification as Incident Safety Officers. This certification is given by the National Board of Fire Service Professional Qualifications and the International Fire Service Accreditation Congress



# Warrington Township Budget **2021**

## Warrington Township General Fund 2021 Operating Budget

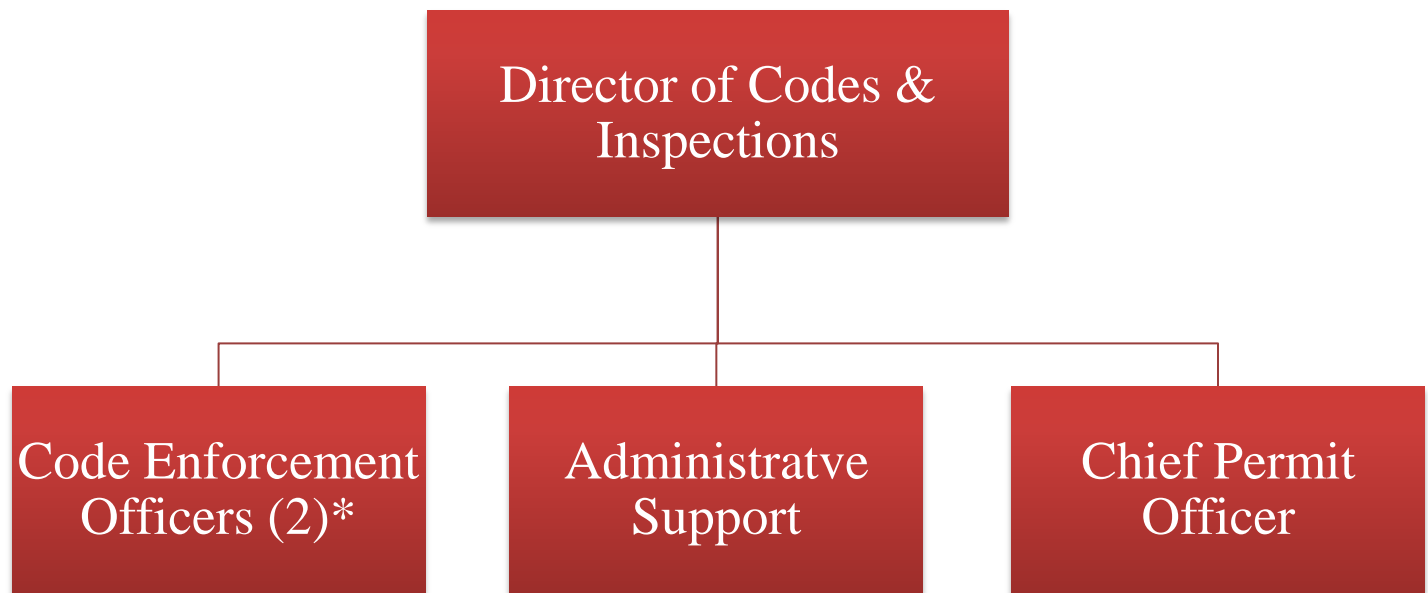
Account Description	2019 Actual	2020 Adopted	2020 Projected	2021 Proposed
<u>Office of Emergency Services</u>				
Salary & Wages - Professional	\$ 132,841	\$ 147,064	\$ 147,064	\$ 130,541
Salary & Wages - Staff	314,797	308,396	272,864	294,933
Salary & Wages - PT/temp	4,370	4,500	4,500	4,500
Overtime	3,673	268	1,500	5,000
Group Benefits	138,194	149,196	191,599	192,029
Office Supplies	1,639	1,200	500	1,200
Motor Fuels	1,215	5,000	4,700	5,000
Uniforms	22,262	6,000	1,500	6,000
General Operating Supplies	12,286	4,200	5,000	6,000
Fire Prevention Supplies	3,129	3,000	500	2,500
Fire PPE	764	5,000	1,000	7,000
Maintenance & Repair Vehicles Supplies	10,672	5,000	7,500	6,000
Minor Equipment	40,703	33,000	27,000	20,000
EMS Supplies	-	7,500	2,000	3,000
Professional Services	13,060	10,000	8,200	13,200
Telephone	5,053	3,800	4,800	2,800
Advertising	272	200	-	200
Printing	-	200	640	500
Utilities	10,176	12,500	7,100	7,100
Maintenance & Repair Vehicles	18,823	10,000	15,000	15,000
Equipment Rental & Lease	-	450	-	-
Dues & Subscriptions	896	1,000	830	1,000
Contracted Services	3,196	6,500	1,500	1,500
Seminars, Conferences & Meetings	127	11,000	1,100	9,000
Safety Committee	439	750	400	500
General Expenses	565	1,000	700	800
Firemen's Relief Associaton	136,695	130,000	154,000	150,000
Capital Lease Purchases	98,021	68,970	68,970	68,970
Capital Assessment	21,000	26,000	19,500	26,000
<u>Total Office of Emergency Services</u>	<u>\$ 994,868</u>	<u>\$ 961,694</u>	<u>\$ 949,967</u>	<u>\$ 980,273</u>
<u>Ambulance</u>				
Group Benefits - Workers Comp.	\$ 3,960	\$ 3,795	\$ 3,795	\$ 4,000
General Operating Supplies	50	-	-	-
Incentive Program	13,687	13,000	11,000	13,000
Payments to Ambulance Company	230,685	200,000	150,000	200,000
<u>Total Ambulance</u>	<u>248,382</u>	<u>216,795</u>	<u>164,795</u>	<u>217,000</u>

**AUTHORIZED POSITIONS**

Service Area	2018	2019	2020	2021
<b>Office of Emergency Services</b>				
Director of Emergency Services	0.50	0.50	0.50	0.50
Administrative Assistant	0.40	0.40	0.40	0.00
Fire Marshall	1.00	1.00	1.00	1.00
Career Fire Fighters (FT)	5.00	5.00	5.00	3.00
Career Fire Fighters (PT- FTE)	0.00	0.00	0.00	2.00
<b>Total</b>	<b>6.90</b>	<b>6.90</b>	<b>6.90</b>	<b>6.50</b>

**\*2021 is the first year part time staff was included in the budget document\***

**Codes & Inspections**



\* Code Enforcement Officers are contracted employees

**Code Enforcement Department  
852 Easton Rd.  
Warrington, PA 18976  
215-997-7501  
Fax 215-343-1084  
Mon.-Fri. 8:30-4:30**

<http://www.warringtontownship.org/departments/building-code-enforcement/>

## **DEPARTMENT: Codes & Inspections**

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### **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.

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### **RESPONSIBILITIES**

- Enforcing Township Building, Zoning, Subdivision and 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.
- 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

- Continue to work with administration to help Implement the new Document Management System
- Improve Permit processes
- Work with the Code Administrative staff to see how the scanning of old documents could be made less time consuming, and easier to locate archived documents.

## 2020 ACCOMPLISHMENTS

- **COVID Modification** - Building and Code Department continued to run through the pandemic shutdown by modifying our daily procedures.
- **Electronic file processing and payments** - The Chief Permit Administrator adapted to safely move paperwork to an electronic state so the inspectors could continue permit review processes to eliminate the chance of deemed approvals. The process included adapting to a new way of issuing permits electronically with collecting payments over the phone via credit card.
- **Inspectors Safety Procedures** - The department inspectors took caution to safely conduct inspections and keep projects moving along. Residents and contactors have been receptive in working with us through this process by signing waivers to ensure the communications of following CDC guidelines during inspections.
- **Upgraded Scanning Equipment** - The department was successfully and safely able to upgrade scanning equipment such as a large format scanner/printer and small table scanner to be able to continue to get permits and plans out to the residents/ contractors.
- **Upgraded computers for Communication** - Computers within the department were equipped with camera/microphones to be able to accommodate virtual meetings and eliminate in person meetings that used to occur within the Township Building Plan Review Room.
- **FEMA/PEMA COVID 19 Reimbursement** – Lee received notification that Warrington’s request for reimbursement was accepted.

### Permits Processed (as of November 2020)

**909 Permits. - 394 Use and occupancies. - 402 Fire Inspections\***

\*Inspections were on hold for 3 months due to COVID-19 restrictions and safety precautions.

# Warrington Township Budget **2021**

## Warrington Township General Fund 2021 Operating Budget

Account Description	2019 Actual	2020 Adopted	2020 Projected	2021 Proposed
<u>Codes &amp; Inspection</u>				
Salary & Wages Supervisor	\$ 249,809	\$ 170,324	\$ 124,702	\$ 134,764
Salary & Wages Temp/Season	42,231	20,000	16,790	13,650
Overtime	-	500	200	500
Group Benefits	148,176	127,469	79,894	81,652
Office Supplies	2,857	2,800	2,000	2,800
Postage	2,152	1,800	1,700	1,800
Motor Fuels	4,896	3,400	1,700	1,900
General Operating Supplies	1,663	3,050	500	2,000
Vehicle Maintenance Supplies	215	1,000	200	500
Minor Equipment	768	1,000	4,300	1,000
Professional Services	429,831	250,000	260,000	265,000
Legal Services	37,147	-	2,050	2,000
Telephone	5,353	3,900	4,000	4,500
Advertising	2,028	-	300	300
Printing	497	600	-	400
Vehicle Maintenance	734	500	200	500
Equipment Rental & Lease	7,734	8,000	7,000	7,000
Dues & Subscriptions	827	500	200	400
Contracted Services	5,103	5,700	3,000	-
Seminars, Conferences & Meetings	1,026	1,500	-	700
General Expenses	143	-	-	-
Capital Assessment	15,000	10,000	7,500	10,000
<u>Total Codes &amp; Inspection</u>	<b>\$ 958,190</b>	<b>\$ 612,043</b>	<b>\$ 516,236</b>	<b>\$ 531,366</b>

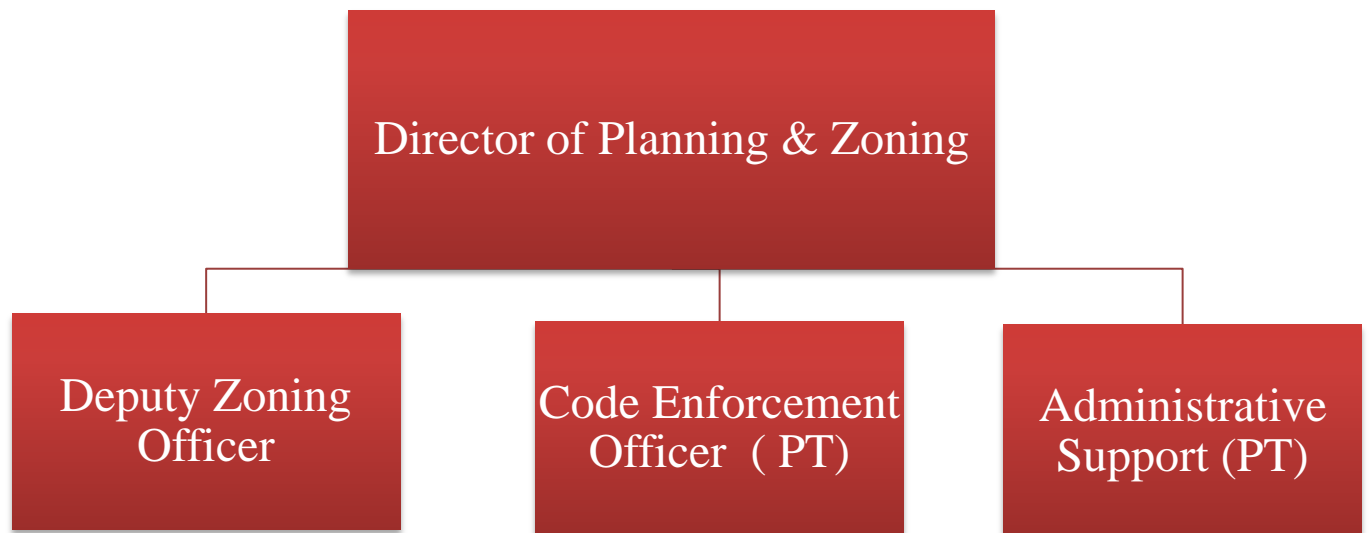
## AUTHORIZED POSITIONS

Service Area	2018	2019	2020	2021
<b>Codes &amp; Inspection</b>				
Director of Codes & Inspections	0.50	0.50	0.50	0.50
Chief Permit Administrator	1.00	1.00	1.00	1.00
Administrative Support	0.40	0.40	0.40	0.50
Code Enforcement Officers*	2.00	2.00	2.00	2.00
<b>Total</b>	<b>3.90</b>	<b>3.90</b>	<b>3.90</b>	<b>4.00</b>

\* Contracted employees

**\*2021 is the first year part time staff was included in the budget document\***

**Planning & Zoning**



**Administrative Offices  
852 Easton Rd.  
Warrington, PA 18976  
215-343-9350  
Fax 215-343-5944  
Mon.-Fri. 8:30-4:30**

<http://www.warringtontownship.org/departments/planning-development-zoning/>



## DEPARTMENT: Planning & Zoning

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### MISSION

Guide the development of the township in an orderly and environmentally sound fashion using the Comprehensive Plan, the ordinances of Warrington Township and any other federal, state or county standards or regulations. Conserve the Township's natural resources by collaborating with public and private sector partners. Provide public service that is friendly, convenient and exceeds expectations.

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### RESPONSIBILITIES

- Develop, maintain and enforce the township's zoning ordinances
- Facilitate the development and growth of the township through review and guidance of development plans submitted
- Ensure compliance with the federal, state, county standards and regulations as well as Warrington Township's.
- Liaison between residents and developers and professional staff and regulating agencies
- Facilitate and act as liaison to the Planning Commission and Zoning Hearing Board

### GOALS

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

### 2020 ACCOMPLISHMENTS

- **Zoning Ordinance**.- The final draft of the ordinance is about ready to be made available for public review and comment. Barring significant changes as a result of comments, adoption of the new zoning ordinance is anticipated in early 2021
- **Increased Application and Denials**- There has been an increase in the number of residential construction projects for existing homes as residents were forced to delay leisure travel due to the Covid-19 pandemic. Many residents had the projects designed without taking zoning requirements into consideration. This has caused both permit denials and increased applications to the Zoning Hearing Board for zoning relief
- **Slowed Land Development** - Land development has slowed as the inventory of land available for residential development decreases. As the township continues to mature, and as a result of the new zoning ordinance, re-use of land is possible along the Easton Road Corridor, at Eureka Village, and at property proposed to be re-zoned from Cemetery to Industrial Science/Technology at the southwestern corner of the township

## Warrington Township General Fund 2021 Operating Budget

Account Description	2019 Actual	2020 Adopted	2020 Projected	2021 Proposed
<u>Planning &amp; Zoning</u>				
Salary & Wages - Supervisor	\$ 4,249	\$ 169,296	\$ 169,423	\$ 174,674
Salary & Wages - PT	-	-	45,056	43,005
Group Benefits	-	59,050	89,019	60,829
Office Supplies	-	200	20	100
Postage	90	-	100	200
Motor Fuel	-	-	-	500
General Operating Supplies	-	500	1,500	500
Minor Equipment	-	-	680	-
Professional Services	-	-	2,500	2,500
Legal Services	-	25,000	25,000	25,000
Telephone	298	600	2,200	2,200
Advertising	-	-	1,200	1,200
Maint & Repair - Mach & Equip	-	1,000	130	-
Vehicle Maintenance	-	-	-	500
Seminars, Conferences & Meetings	-	500	285	500
Capital Assessment	-	5,000	3,750	10,000
<u>Total Planning &amp; Zoning</u>	<u>\$ 4,637</u>	<u>\$ 261,146</u>	<u>\$ 340,863</u>	<u>\$ 321,708</u>

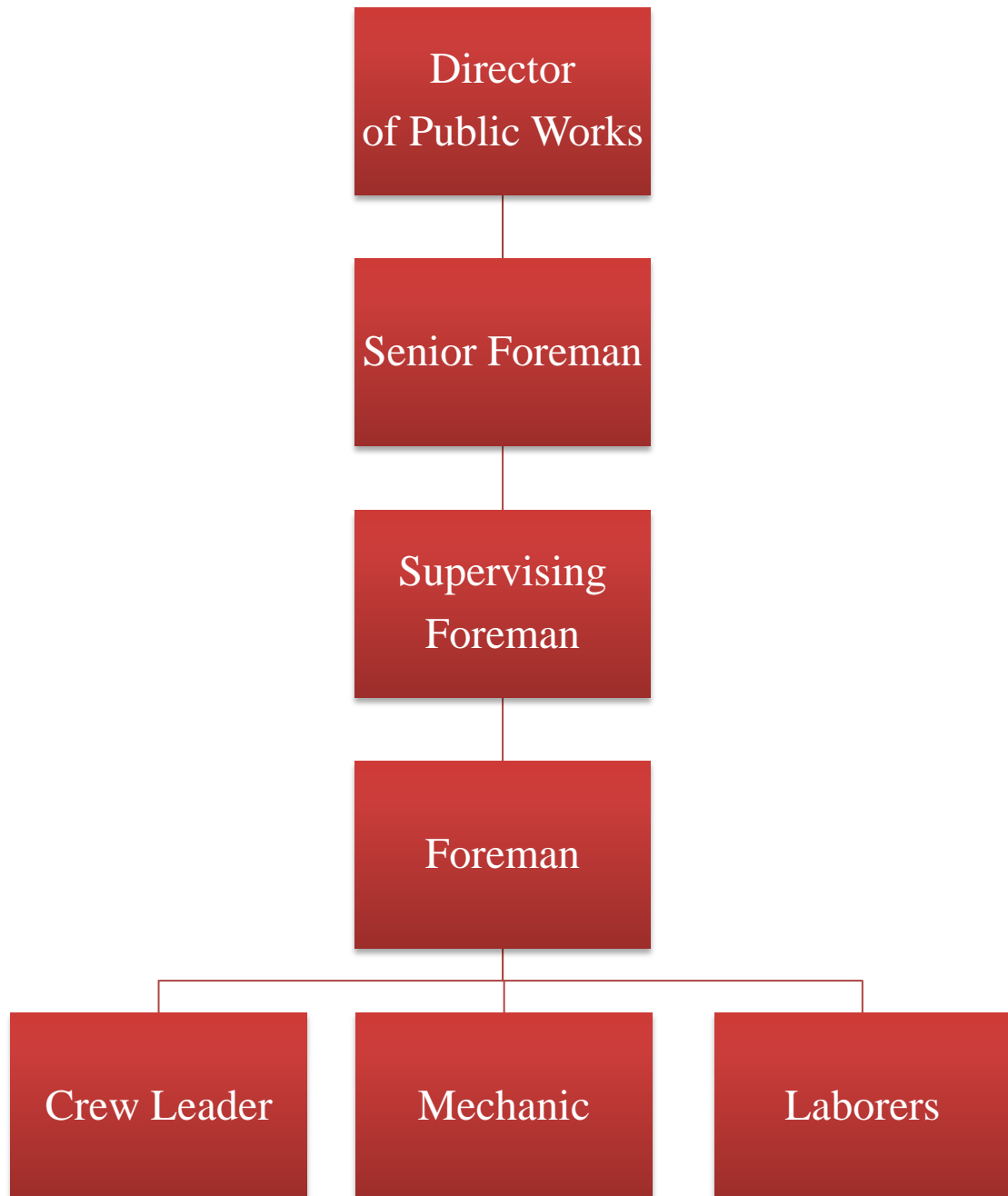
Note: Planning & Development had been included in the Coding Department and will now be separated moving forward.

### AUTHORIZED POSITIONS

Service Area	2018	2019	2020	2021
<b>Planning &amp; Development</b>				
Director	-	-	1.00	1.00
Deputy Zoning Officer			0.75	0.75
Code Enforcement	-	-	0.00	0.53
Administrative Support	-	-	0.50	0.43
EAC	-	-	0.50	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>2.75</b>	<b>2.71</b>

**\*2021 is the first year part time staff was included in the budget document\***

**Public Works**



## **DEPARTMENT: Public Works**

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### **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.

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### **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**

- Investing in our personnel by building team spirit, encouraging continuous educational opportunities, and to foster a sense of personal worth of each and every employee. Continue to cross train and mentor personnel and to gain additional knowledge of State laws and regulations pertaining to the Public Works sector.
- Improve the overall effectiveness of our services to the community. Make the best use of taxpayer money by being fiscally responsible and focusing our resources on services that have the greatest positive impact on our community and quality of life here at Warrington Township.
- Develop/design a comprehensive, documented safety program for the inspection of and repair of all Township playgrounds and Tot Lots by spring of 2021.
- Revise and expand our strategic five-year truck and equipment procurement plan. This plan will allow us to be more efficient when determining cost effective budgetary approaches to renewing our resources.

## 2020 ACCOMPLISHMENTS

- **IPW Bathroom Renovations** - Public Works renovated the ladies and men's rooms at IPW Park. New flooring and subflooring, paint and new baseboard heaters were installed. Baby changing tables will be added to both the men's and woman's rest rooms.
- **Storm water Inlet Replacement** – Numerous inlets were replaced and the blacktop repaired in Warrington Village, Spring Meadow, Whitehorne 2 and Orchard Hill developments.
- **140 trees Planted – EAC Assistance** - Public Works personnel planted 140 trees inside the retention basin at Pickertown and Folly Roads. Earthborne Inc. volunteered their services by digging the 140 holes.
- **Safety Improvements Willow Knoll Tot Lot** - Public Works personnel completed safety improvements at the Willow Knoll Tot Lot.
- **Cleanup**
  - **Willow Knoll Cleanup** - Public works conducted a major cleanup operation at the rear of Willow Knoll all along the wooded section to the rear of Ted Jim Drive. Two trailers full of miscellaneous trash and discarded furniture was removed from the woods edge and taken to the trash dump.
  - **Special Equestrian Cleanup** - Public Works conducted a cleanup operation all along the western edge of the property. Years' worth of debris was removed and hauled out to a dump.
  - **Barclay Basin Spill Box Clean Out** - Personnel cleaned out the spill box at Barclay basin. An accumulation of miscellaneous trash, twigs and log debris was removed to increase the efficiency of the unit. This is a MS4 requirement that the basin be maintained in order to function properly during storm events.
  - **Trash Site Cleanup** - Public Works personnel removed trash and debris including a 100-gallon oil tank from the 66 Open Space Acres adjacent to the Public Works Facility.
- **Rt. 202 to Bradford Dam Walking Trail.** The section of the trail in front of ATG Learning Academy was paved. The pedestrian bridge was installed over the creek. The trail was paved from the bridge to Pickertown Rd. Plants were planted behind the retaining wall.



# Warrington Township Budget **2021**

## Warrington Township General Fund 2021 Operating Budget

Account Description	2019 Actual	2020 Adopted	2020 Projected	2021 Proposed
<u>Public Works</u>				
Salary & Wages - FT	\$ 606,887	\$ 488,537	\$ 476,230	\$ 502,233
Transfer to Capital Projects	-	(73,000)	-	-
Salary & Wages - Temp/PT	93,104	100,000	77,483	100,000
Overtime	26,964	33,000	33,000	33,825
Group Benefits	328,319	296,625	331,375	348,475
Office Supplies	2,537	1,600	3,700	1,600
Postage	29	100	100	100
Motor Fuels	37,969	50,000	35,000	50,000
Uniforms	2,811	6,000	6,000	6,000
General Operating Supplies	16,510	25,000	22,000	25,000
Highway Supplies	16,684	-	18,000	-
Bulk Salt	900	1,500	500	1,500
Maintenance & Repair Vehicles Supplies	7,505	9,000	1,000	9,000
Repair & Maint Supplies Bldgs	10,315	6,000	6,500	6,000
Heavy Equip Maintenance	11,675	12,000	15,000	15,000
Minor Equipment	13,417	12,000	15,000	12,000
Minor Computer Hardware & Software	748	-	-	-
Professional Services	731	1,000	1,000	1,000
Drug Testing	117	-	120	-
Other Services and Fees	127	2,000	200	2,000
Telephone	10,737	7,100	7,100	7,100
Advertising	-	500	500	500
Printing	260	500	400	600
Utilities	134,227	130,000	130,000	130,000
Repairs & Maintenance	1,333	3,000	2,500	3,000
Street Light Maintenance	-	-	-	-
Plow Equipment Maintenance & Repair	5,941	3,000	7,000	3,000
Maintenance & Repair Vehicles & Repair	8,825	9,000	10,000	9,000
Equipment Rentals	4,111	5,000	5,800	5,000
Dues & Subscriptions	-	300	300	300
Contracted Services	79,878	100,000	80,000	100,000
State Fees	1,083	500	500	500
Seminars, Conferences & Meetings	1,617	3,000	3,000	3,000
General Expenses	624	800	800	800
Capital Purchase	-	-	-	8,100
Capital Assessment	133,000	133,000	99,750	133,000
<u>Total Public Works</u>	<u>\$ 1,558,985</u>	<u>\$ 1,367,062</u>	<u>\$ 1,389,858</u>	<u>\$ 1,517,634</u>

# Warrington Township Budget **2021**

## Warrington Township General Fund 2021 Operating Budget

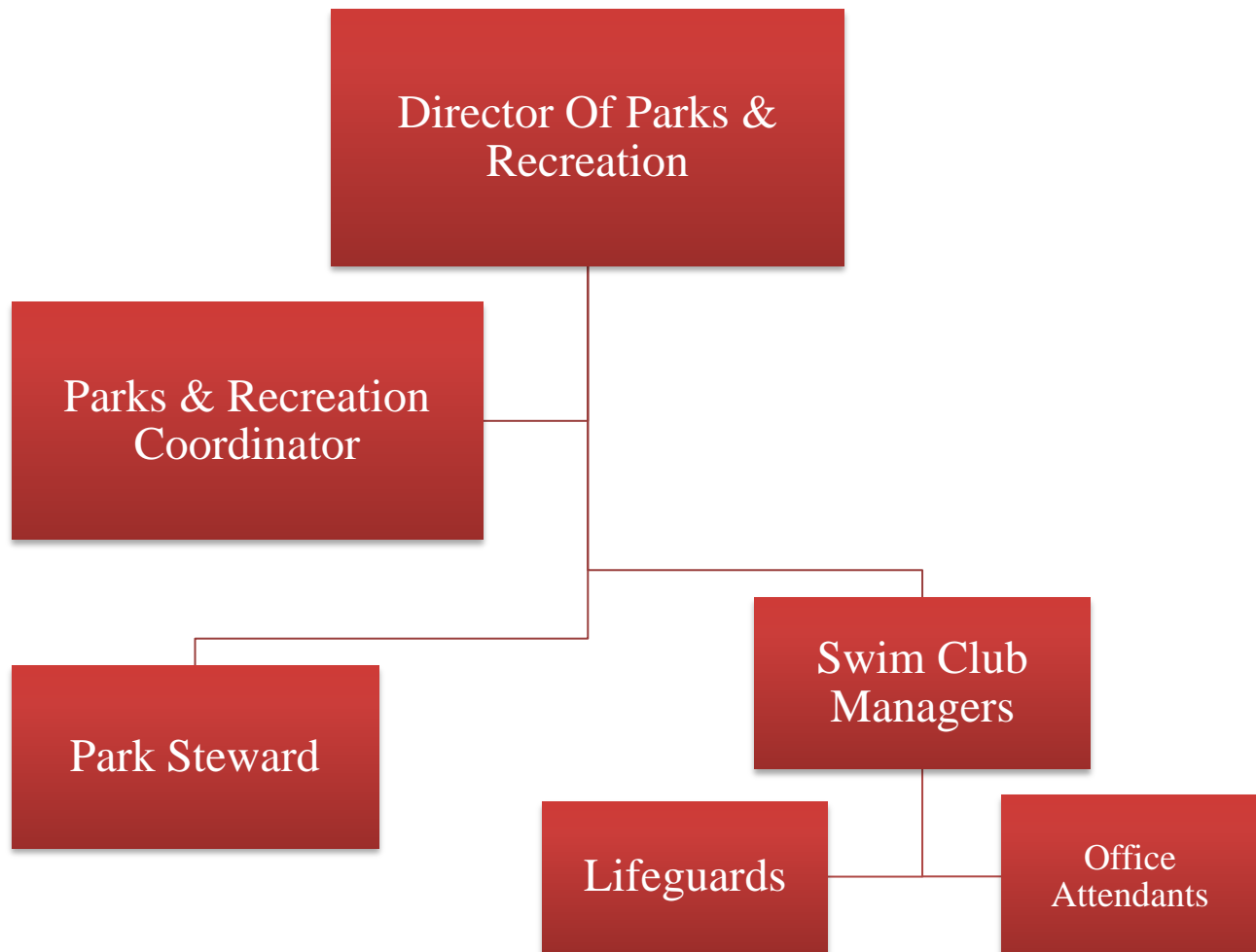
Account Description	2019 Actual	2020 Adopted	2020 Projected	2021 Proposed
<u>Township Facilities</u>				
Repair & Maint Supplies	34	200	-	-
General Operating Supplies	1,466	4,000	2,500	2,500
Minor Equipment	1,662	500	3,200	2,500
Professional Services	-	400	420	500
Telephone	12,381	13,000	12,600	12,000
Utilities	39,611	40,000	38,000	40,000
Building Maint & Repairs	19,155	14,000	10,000	15,000
Mach- & Equip-Rental	-	500	-	-
Contracted Services	28,310	33,000	28,000	25,000
<u>Total Township Facilities</u>	<b>\$ 102,619</b>	<b>\$ 105,600</b>	<b>\$ 94,720</b>	<b>\$ 97,500</b>

## AUTHORIZED POSITIONS

Service Area	2018	2019	2020	2021
<b>Public Works</b>				
Director	1.00	1.00	1.00	1.00
Senior Foreman	1.00	1.00	1.00	1.00
Supervising Foreman	1.00	1.00	1.00	1.00
Working Foreman	2.00	2.00	2.00	2.00
Crew Leader	2.00	2.00	2.00	2.00
Mechanic	1.00	1.00	1.00	1.00
Laborers	3.00	3.00	3.00	3.00
Part time Laborers				4.00
<b>Total</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>15.00</b>

**\*2021 is the first year part time staff was included in the budget document\***

**Parks & Recreation**



**Administrative Offices**  
**852 Easton Rd.**  
**Warrington, PA 18976**  
**215-343-9350**  
**Fax 215-343-5944**  
**Mon.-Fri. 8:30-4:30**

<http://www.warringtontownship.org/departments/parks-recreation/>



## **DEPARTMENT: Parks & Recreation**

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### **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.

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### **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**

- Increase recreational programming for the Township
- Address goals from the Pathways document
- Work with all Committees to align their goals and priorities
- Coordinate with Athletic Organizations to maximize field usage and maintenance
- Create priorities and begin planning for projects contained in the Parks, Recreation and Open Space Plan
- Continue with the progress on Lions Pride Park Phases
- Seek grants and plan for a Community Room at Lions Pride Park

## 2020 ACCOMPLISHMENTS

- **Lions Pride Park** – The new Lions Pride Park’s Ribbon cutting will be held on October 2, 2020 at 11:00am. Lions Pride Park is an intergenerational, innovative, fully accessible park.
- **Warrington’s Mary Barness Community Pool** – Andy Oles, the Director of Park and Recreation was able to successfully open the Mary Barness Community Pool with COVID-19 protocols in place resulting in a positive experience for the patrons and Warrington Township.
- **Youth Sports Leagues Update** - Youth sports went back to practicing and playing games with COVID-19 protocols in place. Each organization is following their individual plans and we have not had any complaints. Outdoor restrooms continue to be sanitized once per day and all playgrounds and courts are open. We continue to monitor the Governors guidelines and adjust as necessary.
- **Park & Rec Programming** – New programs have been created such as Red Cross Babysitting class and Learn to skate (ice).

### Warrington Township General Fund 2021 Operating Budget

Account Description	2019 Actual	2020 Adopted	2020 Projected	2021 Proposed
<u>Program Activities</u>				
Recreation - Discount Tickets	\$ 3,907	\$ 7,500	\$ 4,500	\$ 5,000
Recreation - Earth Day	-	2,000	-	1,000
Recreation - Easter Egg Hunt	250	900	605	300
Recreation - Equestrian	1,600	9,000	500	2,000
Recreation - Memorial Day	4,657	3,000	460	3,000
Recreation - Program Activities	9,146	9,400	5,500	12,000
Recreation - Misc- Recreation	-	500	-	-
Recreation - Santa Breakfast/L	1,183	1,600	-	1,400
Recreation - Bike & Hike	850	1,000	-	1,000
Recreation - Volunteer Appreciation	1,883	1,500	-	1,800
Recreation - Warrington Day	41,636	30,000	-	35,000
Discount Movie Tickets	5,420	8,000	2,710	5,420
<u>Total Program Activities</u>	<u>\$ 70,532</u>	<u>\$ 74,400</u>	<u>\$ 14,275</u>	<u>\$ 67,920</u>

# Warrington Township Budget **2021**

## Warrington Township General Fund 2021 Operating Budget

Account Description	2019 Actual	2020 Adopted	2020 Projected	2021 Proposed
<u>Park &amp; Rec - Active</u>				
Salary - P&R Active Staff	\$ 92,924	\$ 166,496	\$ 191,244	\$ 198,299
Salary - P&R Active Seasonal	15,232	18,300	13,538	17,390
Overtime	801	500	500	500
Group Benefits - P&R Active	44,476	96,240	114,828	115,141
Office Supplies	101	500	500	500
Postage	10	25	25	25
Motor Fuels	491	2,500	4,200	2,500
Uniforms	420	750	750	750
General Operating Supplies	9,911	8,000	8,000	8,000
Automobile Maintenance Supplies	1,488	1,500	3,000	1,500
Repair & Maintenance Buildings	2,898	4,000	2,200	4,000
Heavy Equip Maintenance Supplies	8,389	2,000	2,000	2,000
Minor Equipment	1,084	3,000	1,500	3,000
Professional Services	35	-	10	-
Drug Testing	-	60	60	60
Other Services & Fees	-	300	300	300
Telephone	2,158	600	600	600
Advertising	293	250	250	250
Printing	39	100	100	100
Utilities	24,676	30,000	32,000	30,000
Repairs & Maintenance	1,611	2,500	2,750	2,500
Maintenance & Repair Vehicles & Repair	104	1,000	1,000	1,000
Equipment Rentals, Leases	603	2,500	3,000	2,500
Dues & Subscriptions	50	100	100	100
Contracted Services	55,690	42,000	45,000	42,000
Seminars, Conference, & Meetings	1,393	1,200	1,200	1,200
General Expenses	-	700	700	700
Minor Equip	-	-	-	-
Capital Assessment	19,000	19,000	14,250	19,000
<u>Total Park &amp; Rec - Active</u>	<u>\$ 283,877</u>	<u>\$ 404,121</u>	<u>\$ 443,605</u>	<u>\$ 453,915</u>

# Warrington Township Budget **2021**

## Warrington Township General Fund 2021 Operating Budget

Account Description	2019 Actual	2020 Adopted	2020 Projected	2021 Proposed
<u>Park &amp; Rec - Passive</u>				
Salary & Wages - Supervisory	\$ 61,161	\$ 96,364	\$ 121,107	\$ 126,053
Salary & Wages - Temporary	33,046	30,000	13,538	17,390
Overtime	1,935	3,500	3,500	3,500
Group Benefits	43,866	60,601	78,181	78,559
Office Supplies	-	400	400	400
Motor Fuels	491	4,200	4,200	4,200
Uniforms	80	1,000	1,000	1,000
General Operating Supplies	9,156	10,000	10,000	10,000
Bulk Salt	1,500	1,500	5,000	1,500
Automobile Maintenance Supplies	100	1,000	2,000	1,000
Repair & Maintenance Buildings	960	1,000	1,000	1,000
Repair & Maintenance Macines & Equipment	119	1,500	2,000	1,500
Minor Equipment	1,264	1,000	1,500	4,000
Professional Services	10	2,900	2,500	2,900
Drug Testing	29	-	-	-
Telephone	787	1,000	2,400	1,000
Advertising	-	250	250	250
Printing	118	50	50	50
Utilities	2,851	2,700	3,200	2,700
Land and Land Improvements	1,366	5,000	12,000	5,000
Maintenance & Repair Vehicles	68	1,000	2,500	1,000
Veteran's Monument	-	500	500	500
Equipment Rental & Lease	698	750	750	750
Dues & Subscriptions	75	100	100	100
Contracted Services	121,656	95,000	95,000	95,000
Seminars, Conference, & Meetings	1,937	2,500	2,500	2,500
General Expenses	-	100	100	100
Capital Assessment	35,000	35,000	26,250	35,000
<u>Total Park &amp; Rec - Passive</u>	<u>\$ 318,273</u>	<u>\$ 358,915</u>	<u>\$ 391,526</u>	<u>\$ 396,952</u>

# Warrington Township Budget **2021**

## Warrington Township General Fund 2021 Operating Budget

Account Description	2019 Actual	2020 Adopted	2020 Projected	2021 Proposed
<u>Swim Club Operations</u>				
Salary & Wages - Supervisory	\$ 18,443	\$ 18,000	\$ 25,500	\$ 20,021
Salary & Wages - Staff	75,061	43,000	65,000	55,000
Salaries PW	37,071	45,000	30,000	30,750
Overtime	-	-	140	0
Group Benefits	46,179	46,654	36,090	35,385
Office Supplies	48	200	30	200
Postage	-	250	-	250
General Operating Supplies	19,366	13,000	17,500	18,000
Minor Equipment	4,363	4,500	500	4,500
Professional Services	413	450	725	700
Telephone	-	2,300	-	-
Advertising	603	1,000	150	1,000
Printing	-	-	180	300
Utilities	11,723	9,500	9,000	11,700
Maintenance And Repairs	214	3,000	1,300	3,000
Contracted Services	27,519	21,000	27,000	27,000
State Fees	310	300	315	350
Seminars, Conferences & Meeting	1,350	1,400	610	800
Capital Purchases	8,427	10,000	5,225	10,000
Program Activities	1,323	1,500	1,750	3,100
<u>Total Swim Club Operations</u>	<u>\$ 252,413</u>	<u>\$ 221,054</u>	<u>\$ 221,015</u>	<u>\$ 222,056</u>

## AUTHORIZED POSITIONS

Service Area	2018	2019	2020	2021
<b>Parks &amp; Recreation</b>				
Director of Parks & Recreation	-	0.50	1.00	1.00
Parks & Recreation Coordinator	1.00	1.00	1.00	1.00
Park Steward				0.25
Swim Club Managers				0.30
Swim Club Staff				3.40
<b>Total</b>	<b>1.00</b>	<b>1.50</b>	<b>2.00</b>	<b>5.95</b>

**\*2021 is the first year part time staff was included in the budget document\***

# **General Fund Budget**

## **Administrative and Professional**

# Warrington Township Budget **2021**

## Warrington Township General Fund 2021 Operating Budget

Account Description	2019 Actual	2020 Adopted	2020 Projected	2021 Proposed
<b>EXPENSES</b>				
<u>Governing Body</u>				
Salary & Wages - Elected Official	\$ 18,875	\$ 17,875	\$ 19,750	\$ 19,750
Group Benefits	1,445	1,367	1,511	1,511
Office Supplies	476	500	100	400
Minor Equipment	-	750	300	750
Professional Services	7,236	12,000	3,000	8,000
Telephone	2,696	2,600	2,800	2,900
Advertising	2,131	1,500	1,500	1,500
Printing	55	200	100	150
Dues & Subscriptions	3,193	3,500	3,500	3,500
Seminars, Conferences & Meetings	4,549	4,500	450	4,500
General Expenses	648	1,000	100	600
<b>Total Governing Body</b>	<b>\$ 41,304</b>	<b>\$ 45,792</b>	<b>\$ 33,111</b>	<b>\$ 43,561</b>
 <u>Tax Collection</u>				
Salary & Wages - General Fund	\$ 38,932	\$ 65,000	\$ 22,950	\$ 24,750
Salary & Wages - Park & Recreation	4,072	8,000	7,500	8,070
Group Benefits	3,306	5,585	2,329	2,511
Office Supplies	181	500	500	500
Postage	1,669	2,600	2,600	2,700
Printing	814	1,400	300	1,400
Seminars, Conferences & Meetings	(80)	3,000	250	1,000
<b>Total Tax Collection</b>	<b>\$ 48,894</b>	<b>\$ 86,085</b>	<b>\$ 36,429</b>	<b>\$ 40,930</b>
 <u>Solicitor/Legal Services</u>				
Township Solicitor	\$ 110,001	\$ 135,000	\$ 130,000	\$ 125,000
Labor Counsel Services	42,823	10,000	24,000	13,000
Litigation & Arbitration	23,494	12,000	12,000	30,000
<b>Total Solicitor/Legal Services</b>	<b>\$ 176,318</b>	<b>\$ 157,000</b>	<b>\$ 166,000</b>	<b>\$ 168,000</b>
 <u>Engineering Services</u>				
Township Engineer	\$ 72,878	\$ 105,000	\$ 125,000	\$ 120,000
<b>Total Engineering Services</b>	<b>\$ 72,878</b>	<b>\$ 105,000</b>	<b>\$ 125,000</b>	<b>\$ 120,000</b>

# Warrington Township Budget | 2021

## Warrington Township General Fund 2021 Operating Budget

Account Description	2019 Actual	2020 Adopted	2020 Projected	2021 Proposed
<u>General Gov't Administration</u>				
Salary & Wages - FT	\$ 128,223	\$ 72,570	\$ 54,890	\$ 73,487
Salary & Wages - PT	-	-	50,936	49,472
Overtime	-	-	200	-
Group Benefits	72,611	47,296	31,306	32,860
Office Supplies	8,068	3,200	3,800	3,800
Postage	8,662	11,000	10,500	11,000
General Operating Supplies - COVID19	4,223	-	20,000	5,000
Minor Machine & Equipment	3,473	4,500	1,700	1,500
Professional Services	48,051	50,000	70,000	67,500
Other Services & Fees	61,278	34,800	40,000	40,000
Telephone	(737)	4,800	6,200	5,900
Advertising	367	1,000	300	500
Maintenance & Repair Vehicles	83	500	250	500
Machine & Equipment Rental	10,603	10,152	10,000	10,000
Dues & Subscriptions	421	450	400	400
Contracted Service	11,743	12,000	17,000	17,000
Seminars, Conferences & Meetings	5,612	200	1,000	1,000
General Operating Expenses	750	1,500	900	1,200
Capital Assessment	5,000	-	-	-
<u>Total General Gov't Administration</u>	<u>\$ 368,431</u>	<u>\$ 253,968</u>	<u>\$ 319,381</u>	<u>\$ 321,120</u>

### AUTHORIZED POSITIONS

Service Area	2018	2019	2020	2021
<b>Administrative Support</b>				
Receptionist	1.00	1.00	1.00	1.00
Administrative Support	0.20	0.20	0.20	1.62
<b>Total</b>	<b>1.20</b>	<b>1.20</b>	<b>1.20</b>	<b>2.62</b>

**\*2021 is the first year part time staff was included in the budget document\***



# Warrington Township Budget **2021**

## Warrington Township General Fund 2021 Operating Budget

Account Description	2019 Actual	2020 Adopted	2020 Projected	2021 Proposed
<u>Environmental Advisory Council</u>				
Salary & Wages - Staff	\$ 10,149	\$ 10,084	\$ 10,084	\$ 2,901
Group Benefits	331	771	785	235
Activities	17,639	10,000	18,000	10,000
<u>Total Environmental Advisory Council</u>	<u>\$ 28,119</u>	<u>\$ 20,855</u>	<u>\$ 28,869</u>	<u>\$ 13,137</u>

### AUTHORIZED POSITIONS

Service Area	2018	2019	2020	2021
EAC	-	-	0.00	0.08
<b>Total</b>	0.00	0.00	0.00	0.08

**\*2021 is the first year part time staff was included in the budget document\***

# 2020 Proposed Budget Water & Sewer Fund (08)



**The Water & Sewer department was sold in 2019 and does not have any budget from 2020 forward. The information for these funds are for historical purposes.**

# Warrington Township Budget **2021**

## Warrington Township Water & Sewer Operations Fund 2021 Proposed Budget

Account Description	2019 Actual	2020 Adopted	2020 Projected	2021 Proposed
<b>REVENUE</b>				
<b><u>Interest Earnings</u></b>				
Interest Earnings	\$ 10,890	\$ -	\$ 1,593	\$ -
Interest earnings-Installments	7,690	-	4,207	-
<b>Total Interest Earnings</b>	<b>18,580</b>	<b>-</b>	<b>5,800</b>	<b>-</b>
<b><u>Sewer Revenues</u></b>				
Sewer Sales - Residential	\$ 2,578,134	\$ -	\$ (26,472)	\$ -
Sewer Sales - Unmetered	57,916	-	3,481	-
Sewer Sales - Commercial	461,780	-	3,687	-
Sewer Sales - Industrial	118,859	-	99	-
Sewer Sales - Schools	35,822	-	-	-
Sewer Sales - Faith Based	14,914	-	41	-
Sewer Sales - Public	1,209	-	-	-
Sewer Sales - Seasonal	217	-	-	-
Sewer Sales - Base	-	-	-	-
Late Penalties - Sewer	18,888	-	12	-
Sewer Tap-In Fees	11	-	-	-
Sewer Inspection Fees	12,750	-	-	-
<b>Total Sewer Revenues</b>	<b>\$ 3,300,500</b>	<b>\$ -</b>	<b>\$ (19,152)</b>	<b>\$ -</b>
<b><u>Water Revenues</u></b>				
Water Sales - Residential	\$ 2,476,911	\$ -	\$ (7,172)	\$ -
Water Sales - Commercial	473,538	-	1,384	-
Water Sales - Industrial	120,921	-	5	-
Water Sales - Schools	38,398	-	-	-
Water Sales - Faith Based	11,407	-	(47)	-
Water Sales - Public	7,711	-	25	-
Water Sales - Seasonal	26,125	-	(25)	-
Water Sales - Construction	7,875	-	-	-
Water Sales - Base Rate/Service Fee	-	-	-	-
Penalties - Water	17,554	-	-	-
Meter Sale & Replacement	22,228	-	(360)	-
Water Tap-In Fees	2,085	-	-	-
Water Inspection Fees	12,100	-	-	-
Contributed Capital	557,154	-	-	-
<b>Total Water Revenues</b>	<b>\$ 3,774,007</b>	<b>\$ -</b>	<b>\$ (6,190)</b>	<b>\$ -</b>

# Warrington Township Budget | 2021

## Warrington Township Water & Sewer Operations Fund 2021 Proposed Budget

Account Description	2019 Actual	2020 Adopted	2020 Projected	2021 Proposed
<b><u>Other Revenues</u></b>				
Admin/Legal/NWWA Reimb	\$ -	\$ -	\$ -	\$ -
<b><u>Total Other Revenues</u></b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>General Operating Revenue</u></b>				
Certification Fees	\$ 12,950	\$ -	\$ (510)	\$ -
Hydrant Assessment Fee	89,140	-	102,271	-
Lien Charges/NSF fees	2,940	-	35	-
Plumbing Fees	1,785	-	-	-
<b><u>Total General Operating Revenue</u></b>	<b>\$ 106,815</b>	<b>\$ -</b>	<b>\$ 101,796</b>	<b>\$ -</b>
<b><u>Proceeds of General Fixed Asset Disposition</u></b>				
Gain/Loss on Sale of Assets	18,343,570	-	-	-
<b><u>Total Proceeds of General Fixed Asset Disposition</u></b>	<b>\$ 18,343,570</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Refunds - Prior Year Expenditure</u></b>				
Refund - Prior Year Expenditure	\$ -	\$ -	\$ -	\$ -
<b><u>Total Refunds - Prior Year Expenditure</u></b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL REVENUES</b>	<b>\$ 25,543,472</b>	<b>\$ -</b>	<b>\$ 82,255</b>	<b>\$ -</b>
<b><u>EXPENSES</u></b>				
<b><u>Solicitor/Legal Services</u></b>				
Legal Services - General	\$ 190,642	\$ -	\$ 14,999	\$ -
Legal- AF	-	-	-	-
<b><u>Total Solicitor/Legal Services</u></b>	<b>\$ 190,642</b>	<b>\$ -</b>	<b>\$ 14,999</b>	<b>\$ -</b>
<b><u>General Administration</u></b>				
Salary & Wages - Staff	\$ 118,130	\$ -	\$ -	\$ -
Salaries & Wages Temp/Season	7,516	-	-	-
Overtime	-	-	-	-
Group Benefits	438,258	-	-	-
Non-Uniform Pension	53,163	-	-	-
Office Supplies	287	-	-	-
Postage	13,650	-	-	-

# Warrington Township Budget | 2021

## Warrington Township Water & Sewer Operations Fund 2021 Proposed Budget

Account Description	2019 Actual	2020 Adopted	2020 Projected	2021 Proposed
Uniforms	1,791	-	-	-
General Operating Supplies	3,038	-	-	-
Safety Supplies	1,630	-	-	-
Minor Equipment	-	-	-	-
Computer Supplies/Software	1,994	-	111	-
Professional Services	14,613	-	23,300	-
Accounting & Auditing Services	-	-	-	-
Lien Fees	11	-	-	-
Other Services & Fees	32,106	-	4,068	-
Advertising	900	-	-	-
Printing	8,549	-	217	-
Consumer Confidence Reports	4,805	-	-	-
Maintenance & Repair - Furniture	537	-	-	-
Maintenance & Repair - Computers	-	-	-	-
Equipment Rental & Lease	1,833	-	967	-
Dues & Subscriptions	64	-	-	-
Contracted Services	28,320	-	5,598	-
GIS Maintenance / Munilogic	10,077	-	94	-
PA One Call	1,379	-	-	-
State Fees	22,973	-	-	-
Munilogic Asset List	-	-	-	-
Seminars, Conferences & Meetings	1,358	-	-	-
Capital Purchases	4,075	-	-	-
Misc- Willow Grove-AF	11,319	-	-	-
<b>Total General Administration</b>	<b>\$ 782,376</b>	<b>\$ -</b>	<b>\$ 34,355</b>	<b>\$ -</b>
<u>Engineering Services</u>				
Engineering Services	\$ 57,837	\$ -	\$ 9,706	\$ -
Engineering - Willow Grove -AF	-	-	-	-
<b>Total Engineering Services</b>	<b>\$ 57,837</b>	<b>\$ -</b>	<b>\$ 9,706</b>	<b>\$ -</b>
<u>Building and Grounds</u>				
Motor Fuels	\$ 13,281	\$ -	\$ -	\$ -
Building Supplies	-	-	-	-
Uniforms	766	-	-	-
General Operating Supplies	2,062	-	-	-
Security Materials	126	-	-	-
Minor Equipment	-	-	-	-

# Warrington Township Budget **2021**

## Warrington Township Water & Sewer Operations Fund 2021 Proposed Budget

Account Description	2019 Actual	2020 Adopted	2020 Projected	2021 Proposed
Telephone	6,846	-	-	-
Wireless Telephone	3,365	-	(999)	-
Telephone - Tradesville	2,001	-	-	-
Trash Removal	4,441	-	-	-
Maintenance & Repair - Land	28,446	-	-	-
Maintenance & Repair - Building	24,670	-	-	-
Maintenance & Repair - M & E	72	-	-	-
Maintenance & Repair - Vehicle	18,104	-	-	-
<u>Total Buildings &amp; Grounds</u>	<b>\$ 104,180</b>	<b>\$ -</b>	<b>\$ (999)</b>	<b>\$ -</b>
<u>Hydrants</u>				
Operating Supplies	\$ 140,082	\$ -	\$ -	\$ -
General Repairs	3,522	-	-	-
Fire Hydrant Maintenance	-	-	-	-
<u>Total Hydrants</u>	<b>\$ 143,604</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<u>Wastewater</u>				
Salary & Wages - Staff	\$ 249,854	\$ -	\$ -	\$ -
Overtime	33,398	-	-	-
Group Benefits	126,813	-	-	-
Lab Chemicals	94,152	-	-	-
Lab Supplies	9,291	-	-	-
General Operating Supplies	3,873	-	89	-
Lab Expense	20,869	-	-	-
Telephone	4,742	-	-	-
Telephone - Pump Stations	7,258	-	52	-
Utilities	107,412	-	261	-
Sludge Removal/Treatment	151,595	-	-	-
Maintenance & Repair - Infrastructure	1,935,919	-	693	-
Maintenance & Repair - Machines & Equip	190,553	-	-	-
Dues & Subscriptions	277	-	-	-
Miscellaneous Contracted Services	2,121	-	-	-
Seminars, Conferences & Meeting	1,570	-	-	-
Warminster Township Authority	585,552	-	-	-
Warminster Twp Authority Maintenance	10,019	-	-	-
Chalfont/New Britain Authority	4,835	-	189	-
Montgomery Twp MSA/Tap Fees	7,393	-	-	-
Horsham Water and Sewer Authority	2,645	-	-	-
<u>Total Wastewater</u>	<b>\$ 3,550,141</b>	<b>\$ -</b>	<b>\$ 1,283</b>	<b>\$ -</b>

# Warrington Township Budget **2021**

## Warrington Township Water & Sewer Operations Fund 2021 Proposed Budget

Account Description	2019 Actual	2020 Adopted	2020 Projected	2021 Proposed
<u>Meters</u>				
Meters (Residential)	\$ 59,388	\$ -	\$ -	\$ -
Meter (Commercial/Industrial)	5,790	-	-	-
Radio Read Upgrades	1,000	-	-	-
BackFlow Preventers	-	-	-	-
<u>Total Meters</u>	<u>\$ 66,178</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Water Distribution</u>				
Salary & Wages - Staff	\$ 114,284	\$ -	\$ -	\$ -
Overtime	15,756	-	-	-
Group Benefits	56,594	-	-	-
General Operating Supplies	4,440	-	-	-
General Repair Supplies	1,859	-	-	-
Repairs & Maintenance - Infrastructure	35,897	-	-	-
Equipment Repairs	3,380	-	-	-
Dues & Subscriptions	2,198	-	-	-
Contracted Services	8,570	-	-	-
Seminars, Conferences & Meeting	437	-	-	-
<u>Total Wastewater</u>	<u>\$ 243,415</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Water Supply &amp; Treatment</u>				
Salary & Wages - Staff	\$ 114,283	\$ -	\$ -	-
Overtime	15,755	-	-	-
Group Benefits	56,593	-	-	-
General Operating Supplies	5,969	-	-	-
General Operating Supplies	-	-	-	-
Water Lab Expense	29,163	-	-	-
Utilities - Wells	22,926	-	-	-
Generator Maintenance	1,500	-	-	-
Equipment Repairs	19,664	-	-	-
Dues, Subscriptions & Membership	26	-	-	-
Contracted Services	-	-	-	-
Seminars, Conferences & Meeting	2,875	-	-	-
North Wales Water Authority	803,108	-	16,295	-
NWWA- PFOS Overages	288,026	-	-	-
Donation/contribution	150,000	-	-	-
<u>Total Water Supply &amp; Treatment</u>	<u>\$ 1,509,888</u>	<u>\$ -</u>	<u>\$ 16,295</u>	<u>\$ -</u>

# Warrington Township Budget **2021**

## Warrington Township Water & Sewer Operations Fund 2021 Proposed Budget

Account Description	2019 Actual	2020 Adopted	2020 Projected	2021 Proposed
<u>Debt Principal</u>				
GO Bond - Principal 2014	\$ -	\$ -	\$ -	\$ -
PENNVEST (\$5.3M)	-	-	-	-
<u>Total Debt Principal</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Debt Interest</u>				
Interest Expense - 2014 Series	\$ 216,488	\$ -	\$ -	\$ -
Interest Expense - 2019 Series	-	-	-	-
Depreciation & Amortization Expense	-	-	-	-
<u>Total Debt Interest</u>	<u>\$ 216,488</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Fiscal Agent Fees</u>				
Bond Administration Fee	\$ -	\$ -	\$ -	\$ -
<u>Total Fiscal Agents Fees</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Insurance Premiums</u>				
Property & Casualty Insurance	\$ 70,000	\$ -	\$ -	\$ -
PennDOT Maintenance Bond	5,000	-	-	-
<u>Total Insurance Premiums</u>	<u>\$ 75,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Employee Benefits</u>				
Non-Uniform Pension MMO	\$ 40,998	\$ -	\$ -	\$ -
<u>Total Employee Benefits</u>	<u>\$ 40,998</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Interfund Transfers</u>				
Transfer to General Fund	\$ 8,455,280	\$ -	\$ -	\$ -
Transfer to Utility Fund	4,145,000	-	84,670	-
Transfer to W/S Capital	-	-	-	-
Transfer to W/S Bond	-	-	-	-
Transfer to 19 Bond Fund	1,500,000	-	-	-
Transfer to Internal Service	-	-	-	850,000
<u>Total Interfund Transfers</u>	<u>\$ 14,100,280</u>	<u>\$ -</u>	<u>\$ 84,670</u>	<u>\$ 850,000</u>
<b>TOTAL EXPENSES</b>	<b>\$ 21,040,029</b>	<b>\$ -</b>	<b>\$ 160,309</b>	<b>\$ 850,000</b>
Excess Revenue/(Expenses)	\$ 4,503,443	\$ -	\$ (78,055)	\$ (850,000)
Beginning Fund Balance	\$ (153,349)	\$ 4,350,094	\$ 4,350,094	\$ 4,272,039
<u>Ending Fund Balance</u>	<u>\$ 4,350,094</u>	<u>\$ 4,350,094</u>	<u>\$ 4,272,039</u>	<u>\$ 3,422,039</u>



# **2020 Proposed Budget**

## **Water & Sewer Capital Fund (06)**



**There is no budget for this fund due to the sale of the water and sewer systems**

# Warrington Township Budget **2021**

## Warrington Township Water & Sewer Capital Fund 2021 Proposed Budget

<b>Account Description</b>	<b>2019 Actual</b>	<b>2020 Adopted</b>	<b>2020 Projected</b>	<b>2021 Proposed</b>
<b>REVENUE</b>				
<u>Interest Earnings</u>				
Interest Earnings	\$ 35,593	\$ -	\$ -	\$ -
<b>Total Interest Earnings</b>	<b>\$ 35,593</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
 <b>Grant Revenue</b>				
DCED W&S Grant	\$ 100,000	\$ -	\$ -	\$ -
 <u>Sewer Revenues</u>				
Sewer Project Assessment Fees	\$ 15,132	\$ -	\$ -	\$ -
Sewer Tapping Fees	\$ 424,965	\$ -	\$ 9,880	\$ -
<b>Total Sewer Revenues</b>	<b>\$ 424,965</b>	<b>\$ -</b>	<b>\$ 9,880</b>	<b>\$ -</b>
 <u>Water Revenues</u>				
Costner Filtration Project	\$ 218,499	\$ -	\$ -	\$ -
Water Main Ext/Connections	-	-	-	-
Water Tapping Fees	214,200	-	-	-
<b>Total Water Revenues</b>	<b>\$ 432,699</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
 <u>Other Revenues</u>				
NWWA interconnections	\$ -	\$ -	\$ -	\$ -
Woodlands SCADA Integration	-	-	-	-
Booster Station Upgrades	-	-	-	-
Wells 3 & 9 GAC Filtration	-	-	-	-
Gain/Loss on Sale of Assets	459,582	-	-	-
<b>Total Other Revenues</b>	<b>\$ 459,582</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
 <u>Interfund Transfers</u>				
Transfer fr W/S Operation Fund	\$ 0	\$ -	\$ -	\$ -
<b>Total Interfund Revenues</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
 <u>Loan Proceeds</u>				
Loan Proceeds (\$5.3M PENNVEST Loan)	\$ -	\$ -	\$ -	\$ -
<b>Total Loan Proceeds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
 <b>TOTAL REVENUES</b>	<b>\$ 1,352,839</b>	<b>\$ -</b>	<b>\$ 9,880</b>	<b>\$ -</b>

# Warrington Township Budget **2021**

## Warrington Township Water & Sewer Capital Fund 2021 Proposed Budget

Account Description	2019 Actual	2020 Adopted	2020 Projected	2021 Proposed
<b>EXPENSES</b>				
<u>Wastewater</u>				
Capital - Pump Sta Upgrades	\$ 63,277	\$ -	\$ -	\$ -
CLF LPSS WD2	12,422	-	-	-
Pump Station SCADA Integration	97,397	-	-	-
Warr Oaks PS Upgrade	64,699	-	-	-
Springbrook Lift Sta Upgrade	72,716	-	-	-
Penn Dot Paving	-	-	-	-
Total Wastewater	<b>\$ 310,511</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<u>Water Distribution</u>				
Capital Improvements	\$ 369,582	\$ -	\$ -	\$ -
Water Main Ext/Connections	3,776	-	-	-
NWWA Interconnections	73,197	-	-	-
Woodlands SCADA Integration	6,250	-	-	-
Booster Station Upgrades	31,984	-	-	-
Total Water Distribution	<b>\$ 484,789</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<u>Water Supply &amp; Treatment</u>				
Capital Water System Improvements	\$ -	\$ -	\$ -	\$ -
Costner Filtration Project	-	-	-	-
Wells 3&9 GAC Filtration	-	-	-	-
Wells 4, 5, 8 & 11 (PENNVEST)	-	-	-	-
Total Water & Supply Treatment	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<u>Interfund Transfers</u>				
Transfer to Utility Proceeds	\$ -	\$ -	\$ -	\$ -
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENSES</b>	<b>\$ 795,300</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Excess Revenue/(Expenses)</b>	<b>\$ 557,539</b>	<b>\$ -</b>	<b>\$ 9,880</b>	<b>\$ -</b>
<b>Beginning Fund Balance</b>	<b>\$ (1,242,793)</b>	<b>\$ 2,187,187</b>	<b>\$ 659,078</b>	<b>\$ -</b>
<b>Ending Fund Balance</b>	<b>\$ (685,254)</b>	<b>\$ 2,187,187</b>	<b>\$ 668,958</b>	<b>\$ -</b>

# **2021 Proposed Budget**

## **Air National Guard Fund (07)**



**There is no budget for this fund due to the sale of the water and sewer systems**

# Warrington Township Budget | 2021

## Warrington Township ANG Fund 2021 Proposed Budget

Account Description	2019 Actual	2020 Adopted	2020 Projected	2021 Proposed
<b>REVENUE</b>				
ANG Reimbursement	\$ 730,040	\$ -	\$ 21,364	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 730,040</b>	<b>\$ -</b>	<b>\$ 21,364</b>	<b>\$ -</b>
<b>EXPENSES</b>				
Legal & Admin	\$ 10,910	\$ -	\$ 179	\$ -
Accounting & Auditing Services	8,750	-	-	-
Contracted Services	3,031	-	-	-
Engineering Services	63	-	-	-
Water Main/Connections	61,645	-	217	-
Interconnects	4,214	-	-	-
Booster Station Upgrades	261,029	-	176	-
Water	282,213	-	-	-
Costner	62,995	-	97,770	-
Wells 3 and 9	70,386	-	289	-
<b>TOTAL EXPENSES</b>	<b>\$ 765,236</b>	<b>\$ -</b>	<b>\$ 98,630</b>	<b>\$ -</b>
<b>Excess Revenue/(Expenses)</b>	<b>\$ (35,196)</b>	<b>\$ -</b>	<b>\$ (77,266)</b>	<b>\$ -</b>
<b>Beginning Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Fund Balance</b>	<b>\$ (35,196)</b>	<b>\$ -</b>	<b>\$ (77,266)</b>	<b>\$ -</b>

# **2021 Proposed Budget**

## **Water & Sewer 2014 Bond Fund (09)**



**There is no budget for this fund due to the sale of the water and sewer systems**

# Warrington Township Budget **2021**

## Warrington Township Water & Sewer 2014 Bond Fund 2021 Proposed Budget

Account Description	2019 Actual	2020 Adopted	2020 Projected	2021 Proposed
<b>REVENUE</b>				
<u>Interest Earnings</u>				
Interest Earnings	\$ 9,615	\$ -	\$ -	\$ -
Interest earned - Bond PLGIT	89,812	-	-	-
Total Interest Earnings	<b>\$ 89,812</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<u>Interfund Transfers</u>				
Transfer from W/S Operation Fund	-	-	-	-
Total Interfund Revenues	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL REVENUES</b>	<b>\$ 89,812</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENSES</b>				
<u>General Gov't Admin</u>				
Other Services & fees	\$ (19)	\$ -	\$ -	\$ -
Total General Government	<b>\$ (19)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<u>Wastewater</u>				
Capital - Palomino Sewer Rehab	\$ -	\$ -	\$ -	\$ -
Capital - Valley Rd Upgrade	-	-	-	-
Cap - Tradesville Headworks	408	-	-	-
Tradesville Driveway		-	-	-
Meter Replacement/FlexNet		-	-	-
Total Wastewater	<b>\$ 408</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<u>Water Distribution</u>				
Capital - Tank Repainting	\$ -	\$ -	\$ -	\$ -
Total Water Distribution	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<u>Water Supply and Treatment</u>				
Shetland Tank-Painting	\$ -	\$ -	\$ -	\$ -
Total Water Supply and Treatment	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<u>Interfund Transfers</u>				
Transfer to Utility Proceeds	-	-	-	\$ -
Total Interfund Transfers	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENSES</b>	<b>\$ 389</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Excess Revenue/(Expenses)</b>	<b>\$ 89,423</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Fund Balance</b>	<b>\$ 4,570,564</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Fund Balance</b>	<b>\$ 4,659,987</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



# 2021 Proposed Budget

## Utility Proceeds Fund (02)

**Road Paving  
Program 2020**



**HVAC replacement  
for township building**

**Naturalize  
Storm Water  
basins**





# Warrington Township Budget 2021

## Warrington Township Utility Proceeds Fund 2021 Proposed Budget

Account Description	2019 Actual	2020 Adopted	2020 Projected	2021 Proposed
	3			
<b>REVENUES</b>				
<u>State Capital &amp; Operating Grants</u>				
State Multi-Model Grant - Access Rd.	\$ -	\$ -	\$ -	\$ 245,000
RACP Grant - Community Room at Lions				
Pride Park	-	-	-	550,000
Township Sale of Water System	-	-	-	-
Township Sale of Sewer System	-	-	-	-
<u>Total Real Property Taxes</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 795,000</u>
<u>Interest Income</u>				
Interest Earnings	\$ -	\$ 420,000	\$ 35,002	\$ 150,000
Interest Earnings Rate Stabilization	0	80,000		-
<u>Total Interest Income</u>	<u>\$ 0</u>	<u>\$ 500,000</u>	<u>\$ 35,002</u>	<u>\$ 150,000</u>
<u>Interfund Transfers</u>				
Transfer from - Water & Sewer Capital	\$ -	\$ -	\$ -	-
Transfer from - Water & Sewer	12,444,220	-	4,000,000	-
Transfer from - Water & Sewer Bond	-	-	-	-
<u>Total Interfund Transfers</u>	<u>\$ 12,444,220</u>	<u>\$ -</u>	<u>\$ 4,000,000</u>	<u>\$ -</u>
<b>TOTAL REVENUES</b>	<u>\$ 12,444,220</u>	<u>\$ 500,000</u>	<u>\$ 4,035,002</u>	<u>\$ 945,000</u>
<b>EXPENSES</b>				
<u>General Gov't Admin</u>				
Salary & Wages	\$ -	\$ -	\$ 150,000	\$ -
Group Benefits	-	-	273,000	-
<u>Total General Govt</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 423,000</u>	<u>\$ -</u>
<u>Debt Service</u>				
GO Bond - Principal 2014	\$ -	\$ -	\$ -	-
<u>Total Debt Service</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# Warrington Township Budget **2021**

## Warrington Township Utility Proceeds Fund 2021 Proposed Budget

Account Description	2019 Actual	2020 Adopted	2020 Projected	2021 Proposed
<u>Projects</u>				
Other Fees & Services	\$ 12	\$ -	\$ -	\$ -
MS4 System Map	-	-	-	25,000
Township Building - HVAC Replacement	-	-	-	125,000
Storm Drainage Rehab - Warrington Village/ Freedom's Way	-	175,000	-	-
TMDL - PRP Projects - Naturalize Basins	-	63,000	-	50,000
Folly Rd. Culvert Replacement	-	550,000	550,000	-
Palomino - Stream Channel Stabilization	-	350,000	20,000	330,000
Township Building Access rd. to Easton Rd	-	-	50,000	325,000
2021 Road Paving Program	-	-	-	1,200,000
Lions Pride Park - Phase IV - Community Room	-	-	-	1,100,000
<u>Total Projects</u>	<u>\$ 12</u>	<u>\$ 1,138,000</u>	<u>\$ 620,000</u>	<u>\$ 3,155,000</u>
<u>Interfund Transfers</u>				
Transfer to General Fund	-	\$ 618,000	\$ 618,000	400,000
Transfer to Tax Stabilization Fund	4,000,000	-	-	-
Transfer to Open Space Fund (Lions Pride)	-	150,000	-	-
Transfer to Debt Service Fund	-	-	-	-
<u>Total Interfund Transfers</u>	<u>\$ 4,000,000</u>	<u>\$ 768,000</u>	<u>\$ 618,000</u>	<u>\$ 400,000</u>
<b>TOTAL EXPENSES</b>	<u><b>\$ 4,000,012</b></u>	<u><b>\$ 1,906,000</b></u>	<u><b>\$ 1,661,000</b></u>	<u><b>\$ 3,555,000</b></u>
<b>Excess Revenue/(Expenses)</b>	<b>\$ 8,444,208</b>	<b>\$ (1,406,000)</b>	<b>\$ 2,374,002</b>	<b>\$ (2,610,000)</b>
<b>Beginning Fund Balance</b>	<b>0</b>	<b>\$ 8,444,208</b>	<b>\$ 8,444,208</b>	<b>\$ 10,818,210</b>
<b>Ending Fund Balance</b>	<u><b>\$ 8,444,208</b></u>	<u><b>\$ 7,038,208</b></u>	<u><b>\$ 10,818,210</b></u>	<u><b>\$ 8,208,210</b></u>

# 2021 Proposed Budget

## Fire Fund (03)



# Warrington Township Budget **2021**

## Warrington Township Fire Fund 2021 Proposed Budget

Account Description	2019 Actual	2020 Adopted	2020 Projected	2021 Proposed
<b>REVENUES</b>				
<u>Real Property Taxes</u>				
Real Estate Taxes - Fire Fund	\$ 461,348	\$ 454,949	\$ 420,000	\$ 441,392
<u>Total Real Property Taxes</u>	<b>\$ 461,348</b>	<b>\$ 454,949</b>	<b>\$ 420,000</b>	<b>\$ 441,392</b>
<u>Interest Income</u>				
Interest Earnings	\$ 6,149	\$ 2,500	\$ 250	\$ 250
<u>Total Interest Income</u>	<b>\$ 6,149</b>	<b>\$ 2,500</b>	<b>\$ 250</b>	<b>\$ 250</b>
<b>TOTAL REVENUES</b>	<b>\$ 467,497</b>	<b>\$ 457,449</b>	<b>\$ 420,250</b>	<b>\$ 441,642</b>
<b>EXPENSES</b>				
<u>Finance</u>				
Audit & Accounting Services	\$ 3,300	\$ 3,000	\$ 3,300	\$ 3,300
<u>Total Finance</u>	<b>\$ 3,300</b>	<b>\$ 3,000</b>	<b>\$ 3,300</b>	<b>\$ 3,300</b>
<u>Tax Collection</u>				
Tax Collector	\$ 3,931	\$ 4,549	\$ 4,200	\$ 4,414
Group Benefits	740	349	321	338
<u>Total Tax Collection</u>	<b>\$ 4,671</b>	<b>\$ 4,898</b>	<b>\$ 4,521</b>	<b>\$ 4,752</b>
<u>Fire</u>				
Worker's Comp	\$ 107,509	\$ 42,000	\$ 34,000	\$ 32,000
Incentive Program	72,117	80,000	72,000	75,000
Payment for Operations	200,000	200,000	200,000	200,000
Reimbursement for Fire Relief Equipment	25,000	25,000	25,000	25,000
Capital Purch.-Mach. & Equip.	33,244	-	-	-
Transfer to General Fund-Capital Reserve	100,000	100,000	100,000	100,000
<u>Total Fire</u>	<b>\$ 537,870</b>	<b>\$ 447,000</b>	<b>\$ 431,000</b>	<b>\$ 432,000</b>
<b>TOTAL EXPENSES</b>	<b>\$ 545,841</b>	<b>\$ 454,898</b>	<b>\$ 438,821</b>	<b>\$ 440,052</b>
<b>Excess Revenue/(Expenses)</b>	<b>\$ (78,344)</b>	<b>\$ 2,551</b>	<b>\$ (18,571)</b>	<b>\$ 1,591</b>
<b>Beginning Fund Balance</b>	<b>\$ 119,765</b>	<b>\$ 130,313</b>	<b>\$ 41,421</b>	<b>\$ 22,850</b>
<b>Ending Fund Balance</b>	<b>\$ 41,421</b>	<b>\$ 132,864</b>	<b>\$ 22,850</b>	<b>\$ 24,440</b>

# 2020 Proposed Budget

## Tax Stabilization Fund (05)



**Warrington Township  
Tax Stabilization Fund  
2021 Proposed Budget**

<b>Account Description</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2020 Projected</b>	<b>2021 Proposed</b>
<b>REVENUES</b>				
<b>Transfer</b>				
Transfer from Utilities Proceeds Fund	\$ 4,000,000	\$ -	\$ -	\$ -
<u>Interest Income</u>				
Interest Earnings	\$ 18,274	\$ -	\$ 38,000	\$ 10,000
<u>Total Interest Income</u>	<u>\$ 18,274</u>	<u>\$ -</u>	<u>\$ 38,000</u>	<u>\$ 10,000</u>
<b>TOTAL REVENUES</b>	<b>\$ 4,018,274</b>	<b>\$ -</b>	<b>\$ 38,000</b>	<b>\$ 10,000</b>
<b>EXPENSES</b>				
Transfer to General Fund	-	-	-	-
Transfer to Debt Service	-	-	-	-
<u>Total Transfers</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>TOTAL EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Excess Revenue/(Expenses)</b>	<b>\$ 4,018,274</b>	<b>\$ -</b>	<b>\$ 38,000</b>	<b>\$ 10,000</b>
<b>Beginning Fund Balance</b>		<b>\$ 4,018,274</b>	<b>\$ 4,018,274</b>	<b>\$ 4,056,274</b>
<b>Ending Fund Balance</b>	<b>\$ 4,018,274</b>	<b>\$ 4,018,274</b>	<b>\$ 4,056,274</b>	<b>\$ 4,066,274</b>



# **2021 Proposed Budget**

## **Capital Projects 2016 Bond Fund**

### **(14)**



**Storm Drain Rehabilitation for Warrington Village and the Fairways**

# Warrington Township Budget | 2021

## Warrington Township Capital Projects 2016 Bond Fund 2021 Proposed Budget

Account Description	2019 Actual	2020 Adopted	2020 Projected	2021 Proposed
<b>REVENUES</b>				
<b><u>Interest Earnings</u></b>				
Interest Earned	\$ 22,472	\$ 7,000	\$ 5,000	\$ 500
<u>Total Interest Earnings</u>	<u>\$ 22,472</u>	<u>\$ 7,000</u>	<u>\$ 5,000</u>	<u>\$ 500</u>
 <b>TOTAL REVENUES</b>	 <u>\$ 22,472</u>	 <u>\$ 7,000</u>	 <u>\$ 5,000</u>	 <u>\$ 500</u>
 <b>EXPENSES</b>				
<b><u>Township Facilities</u></b>				
Township Building Renovations (DPW Salaries)	\$ -	\$ 25,000	\$ 20,000	\$ 5,000
Police Station Design	254,073	-	-	-
Township Bldg. Lobby Renovations	18,980	-	-	-
Township Building Renovations (Conference room/offices)		116,042	100,000	32,423
<u>Total Township Facilities</u>	<u>\$ 273,053</u>	<u>\$ 141,042</u>	<u>\$ 120,000</u>	<u>\$ 37,423</u>
 <b><u>Storm Sewer and Drains</u></b>				
Storm Drain Rehab - Warr Village - Freedoms Way	342,477	-	-	530,291
Storm Drains - Gabian Repair - Wedge Way	115	-	-	-
Continental Dr Culvert Repairs	93	-	-	-
Pickertown/Folly Road Drainage	2,414	-	-	-
<u>Total Storm Sewer and Drains</u>	<u>\$ 345,099</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 530,291</u>
 <b><u>Road Maintenance</u></b>				
Road Resurfacing (4 Miles)	\$ 50,011	\$ -	\$ -	\$ -
<u>Total Road Maintenance</u>	<u>\$ 50,011</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 <b>TOTAL EXPENSES</b>	 <u>\$ 668,163</u>	 <u>\$ 141,042</u>	 <u>\$ 120,000</u>	 <u>\$ 567,714</u>
 <b>Excess Revenue/(Expenses)</b>	 <u>\$ (645,691)</u>	 <u>\$ (134,042)</u>	 <u>\$ (115,000)</u>	 <u>\$ (567,214)</u>
 <b>Beginning Fund Balance</b>	 <u>\$ 1,327,905</u>	 <u>\$ 205,180</u>	 <u>\$ 682,214</u>	 <u>\$ 567,214</u>
 <b>Ending Fund Balance</b>	 <u>\$ 682,214</u>	 <u>\$ 71,138</u>	 <u>\$ 567,214</u>	 <u>\$ -</u>



# **2021 Proposed Budget**

## **2019 Capital Bond Fund (15)**



### **Palomino Basin Retrofit**

**This fund should be expended out by the end of this year. The only project budgeted for the 2019 Capital Bond Fund for 2021 is the Palomino Basin Retrofit.**

# Warrington Township Budget | 2021

## Warrington Township Capital Projects 2019 Bond Fund 2021 Proposed Budget

Account Description	2019 Actual	2020 Adopted	2020 Projected	2021 Proposed
<b>REVENUES</b>				
<u>Interest Earnings</u>				
Interest Earned	\$ 112,683	\$ 120,000	\$ 38,000	\$ 100
<u>Total Interest Earnings</u>	<u>\$ 112,683</u>	<u>\$ 120,000</u>	<u>\$ 38,000</u>	<u>\$ 100</u>
 <u>Proceeds from Sale of Bonds/Loans</u>				
Proceeds from Sale of Bonds/Loans	\$ 9,930,000	\$ -	\$ -	\$ -
Original Bond Issue Premium	65,248			
<u>Total Proceeds from Sale of Bonds/Loans</u>	<u>\$ 9,995,248</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 <u>State Capital &amp; Operating Grants</u>				
State RACP Grant	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -
<u>Total State Grant</u>	<u>\$ -</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ -</u>
 <u>Interfund Transfers</u>				
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -
Transfer from Water/Sewer Fund	1,500,000			
<u>Total Interfund Transfers</u>	<u>\$ 1,500,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 <b>TOTAL REVENUES</b>	 <b><u>\$ 11,607,931</u></b>	 <b><u>\$ 1,120,000</u></b>	 <b><u>\$ 1,038,000</u></b>	 <b><u>\$ 100</u></b>
 <b>EXPENSES</b>				
<u>Township Facilities</u>				
MS4 System Map	\$ 11,592	\$ 25,000	\$ 10,000	\$ -
Police Station Design/Construction	2,048,207	8,200,000	7,000,000	-
Police Station Furnishings	-	200,000	510,000	-
3400 Pickertown Rd - Roof replacement	322	20,000	56,000	-
<u>Total Township Facilities</u>	<u>\$ 2,060,121</u>	<u>\$ 8,445,000</u>	<u>\$ 7,576,000</u>	<u>\$ -</u>
 <u>Projects</u>				
Road Paving	\$ 1,323,817	\$ 1,100,000	\$ 1,185,000	\$ -
Storm Drainage - Fairways- Replace 18,500' storm drains	46,041	-	-	-
Palomino Basin Retrofit	11,978	150,000	10,000	105,127
Scarlet Oak Drive Drainage Improvements	-	45,000	70,000	-
Crosswalk (including flashing signal) - Folly & Bradley Rds.		100,000	90,000	-
<u>Total Projects</u>	<u>\$ 1,381,836</u>	<u>\$ 1,395,000</u>	<u>\$ 1,355,000</u>	<u>\$ 105,127</u>

**Warrington Township  
Capital Projects 2019 Bond Fund  
2021 Proposed Budget**

<b>Account Description</b>	<b>2019 Actual</b>	<b>2020 Adopted</b>	<b>2020 Projected</b>	<b>2021 Proposed</b>
<u>Fiscal Agent Fees</u>				
Discount/Premium on Bond Issue	\$ 99,300			
Bond Fees (Issuance Costs)	68,647	-	-	-
<u>Total Fiscal Agent Fees</u>	<u>\$ 167,947</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>TOTAL EXPENSES</b>	<b>\$ 3,609,904</b>	<b>\$ 9,840,000</b>	<b>\$ 8,931,000</b>	<b>\$ 105,127</b>
<b>Excess Revenue/(Expenses)</b>	<b>\$ 7,998,027</b>	<b>\$ (8,720,000)</b>	<b>\$ (7,893,000)</b>	<b>\$ (105,027)</b>
<b>Beginning Fund Balance</b>	<b>\$ -</b>	<b>\$ 8,748,211</b>	<b>\$ 7,998,027</b>	<b>\$ 105,027</b>
<b>Ending Fund Balance</b>	<b>\$ 7,998,027</b>	<b>\$ 28,211</b>	<b>\$ 105,027</b>	<b>\$ -</b>

# 2021 Proposed Budget

## Open Space Fund (16)



**202 to Bradford Dam Trail**



**Lions Pride Park – Kids Mountain**



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. In the 2020 projections, there will be \$750,000 for 202 to Bradford Dam trail construction and \$748,000 for Lions Pride Park construction was spent. Included in the 2021 proposed budget is \$650,000 for the Rt. 202/Bradford Dam construction, \$100,000 for Easton Rd Pedestrian Crossing & Sidewalk, \$375,000 for Phases II B & III of Lions Pride Park, \$100,000 for 10 Folly Rd Renovations & \$79,000 for conservation easements

## **Lion’s Pride Park at Upper Nike**

Lions Pride Park is a Community Partnership between Warrington Township and the Warrington Township Lions Club based at 3129 Bradley Rd., Chalfont, Pa (Adjacent to Upper Nike Park). The park will be offering inter-generational experiences for people of all ages and abilities.

Kids’ Mountain has an exciting state-of-the-art play area fully accessible to people of all abilities, will include swings, slides, climbing towers, and rope bridges.

The Grove is surrounded by scenic beauty, playing life-size games, in-tune musical instruments and enjoying picnics that will build lasting family memories. Seating areas incorporate benches and tables that will accommodate people with various physical needs.

For more information on the Lion’s Pride Park visit [Lion’s Pride Park](#).

# Warrington Township Budget | 2021

## Warrington Township Open Space Fund 2021 Proposed Budget

Account Description	2019 Actual	2020 Adopted	2020 Projected	2021 Proposed
<b>REVENUES</b>				
<u>Interest Earnings</u>				
Interest Earnings	\$ 21,576	\$ 5,000	\$ 8,500	\$ 2,800
Interest Earned Bond	3,519	1,500	200	150
<u>Total Interest Earnings</u>	<u>\$ 25,095</u>	<u>\$ 6,500</u>	<u>\$ 8,700</u>	<u>\$ 2,950</u>
 <u>State Capital &amp; Operating Grants</u>				
DCNR Grant (Millcreek Prop.)	\$ 11,650	\$ -	\$ -	\$ -
DCNR Grant (Lions Pride)	-	300,000	275,000	-
DCNR Grant (Lions Pride Phase II)	-	250,000	-	-
DCNR Pond to Wetland Conversion	-	188,000	94,200	94,200
DCED Lions Pride Park - trail and Boardwalk extension	-	-	-	179,628
<u>Total State Capital &amp; Operating Grants</u>	<u>\$ 11,650</u>	<u>\$ 738,000</u>	<u>\$ 369,200</u>	<u>\$ 273,828</u>
 <u>Local Government Grants</u>				
Trail Feasibility Study	\$ 36,000	\$ -	\$ 12,500	\$ -
DRVPC - Route 202 to Bradford Dam Trail	-	491,000	491,000	250,000
PECO Green Region Grant	-	-	-	10,000
<u>Total Local Government Grants</u>	<u>\$ 36,000</u>	<u>\$ 491,000</u>	<u>\$ 503,500</u>	<u>\$ 260,000</u>
 <u>Contributions and Donations</u>				
Open Space Contributions	\$ 253,250	\$ 120,000	\$ 90,000	\$ 120,000
Lions Pride Donations	460,432	125,000	65,000	50,000
<u>Total Contribution and Donations</u>	<u>\$ 713,682</u>	<u>\$ 245,000</u>	<u>\$ 155,000</u>	<u>\$ 170,000</u>
 <u>Interfund Transfers</u>				
Transfer from Utility Sale Proceeds	\$ -	\$ 150,000	\$ 150,000	\$ -
Transfer from Capital Improvement	-	100,000	-	50,000
<u>Total Interfund Transfers</u>	<u>\$ -</u>	<u>\$ 250,000</u>	<u>\$ 150,000</u>	<u>\$ 50,000</u>
 <b>TOTAL REVENUES</b>	 <u><b>\$ 786,427</b></u>	 <u><b>\$ 1,730,500</b></u>	 <u><b>\$ 1,186,400</b></u>	 <u><b>\$ 756,778</b></u>
 <b>EXPENSES</b>				
Bank Fees	\$ 227	\$ -	\$ -	\$ -
 <u>Public Works</u>				
Park & Rec Plan	\$ 143	\$ -	\$ -	\$ -
Easton Rd. Pedestrian Crossing/Sidewalk installation	-	-	-	100,000
<u>Total Public Works</u>	<u>\$ 370</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,000</u>

# Warrington Township Budget | 2021

## Warrington Township Open Space Fund 2021 Proposed Budget

Account Description	2019 Actual	2020 Adopted	2020 Projected	2021 Proposed
<u>Park &amp; Rec - Passive</u>				
Lions Pride Park - DPW Wages	\$ -	\$ 20,000	\$ 5,000	
Lions Pride Park - DPW Wages	-	15,000	5,000	
Group Benefits	-	13,000	765	
Lion's Pride Park - Phase I	1,186,269	100,000	300,000	
Mill Creek Preserve	5,310			
Open Space Signs		20,000	15,000	-
Feasibility Study - Pickertown Rd.		-	12,500	
Lions Pride Park - Phase IIA (Kid Mountain/Landscaping)		600,000	305,000	-
Lions Pride Park - Phase IIC (After School/Teen Center)		175,000	-	-
Lions Pride Park - Phase IIB Pond to Wetland Conversion		400,000	120,000	150,000
Lions Pride Park - Phase III - Boardwalk Trail Extension				225,000
Red Coat Farm Drive Trail Repaving				25,000
Pavilion Roofing - Lions Pride Park			12,485	
10 Folly Rd. Renovations	31,381	125,000	18,000	100,000
<u>Total Park &amp; Rec - Passive</u>	<u>\$ 1,222,960</u>	<u>\$ 1,468,000</u>	<u>\$ 793,750</u>	<u>\$ 500,000</u>
<u>Natural Resource Conservation</u>				
Land Acquisitions P&R	\$ 31,736	\$ -	\$ -	\$ -
Open Space Acquisition costs	4,363	-	3,000	-
202 to Bradford Trail constr. (Segments B & C - 2021)	-	700,000	750,000	650,000
Mill Creek Preserve Master Plan	-	50,000	42,000	-
Reserve at Emerson Farm Conservation Easement	-	-	10,000	19,600
Weisel Preserve Conservation Easement	-	-	-	29,600
Montgomery Gardens/Grove Farm Conservation Easement	-	-	-	29,600
<u>Total Natural Resource Conservation</u>	<u>\$ 36,099</u>	<u>\$ 750,000</u>	<u>\$ 805,000</u>	<u>\$ 728,800</u>
<b>TOTAL EXPENSES</b>	<b>\$ 1,259,429</b>	<b>\$ 2,218,000</b>	<b>\$ 1,598,750</b>	<b>\$ 1,328,800</b>
<b>Excess Revenue/(Expenses)</b>	<b>\$ (473,002)</b>	<b>\$ (487,500)</b>	<b>\$ (412,350)</b>	<b>\$ (572,022)</b>
<b>Beginning Fund Balance</b>	<b>\$ 2,174,245</b>	<b>\$ 1,845,483</b>	<b>\$ 1,151,477</b>	<b>\$ 739,127</b>
<b>Ending Fund Balance</b>	<b>\$ 1,151,477</b>	<b>\$ 1,357,983</b>	<b>\$ 739,127</b>	<b>\$ 167,105</b>

# 2021 Proposed Budget

## Capital Improvement Fund

### (19)



#### **Tennis & Basketball courts repair**

#### **Replacing picnic tables at various parks**

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 2021, the General Fund is projected to transfer \$50,000 to the Capital Improvement Fund to finance several projects. In 2021, \$180,000 is budgeted to be transferred to the Capital improvement Fund from the General Fund.



# Warrington Township Budget | 2021

## Warrington Township Capital Improvement Fund 2021 Proposed Budget

Account Description	2019 Actual	2020 Adopted	2020 Projected	2021 Proposed
<b>REVENUES</b>				
<u>Interest Earnings</u>				
Interest Earnings	\$ 313	\$ 12,000	\$ 500	\$ 500
<u>Total Interest Earnings</u>	<u>\$ 313</u>	<u>\$ 12,000</u>	<u>\$ 500</u>	<u>\$ 500</u>
<u>Interfund Transfers</u>				
Transfer from General Fund	\$ 237,175	\$ 185,000	\$ 75,000	\$ 180,000
<u>Total Interfund Transfers</u>	<u>\$ 237,175</u>	<u>\$ 185,000</u>	<u>\$ 75,000</u>	<u>\$ 180,000</u>
<b>TOTAL REVENUES</b>	<b><u>\$ 237,488</u></b>	<b><u>\$ 197,000</u></b>	<b><u>\$ 75,500</u></b>	<b><u>\$ 180,500</u></b>
<b>EXPENSES</b>				
<u>BOS Authorized Projects</u>				
MS4 System Map	\$ 2,810	\$ -	\$ -	\$ -
Station 78 Garage Bay Doors	28,464	-	-	-
<u>Total BOS Authorized Projects</u>	<u>\$ 31,274</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Road Maintenance</u>				
IPW Chip & Tar Parking Lot	\$ 44,786	\$ -	\$ -	\$ -
Bradley Rd Drain & Dust project	8,804	-	-	-
<u>Total Road Maintenance</u>	<u>\$ 53,590</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Park &amp; Rec - Active</u>				
Swim Club Concrete decking lap pool	\$ -	\$ 20,000	\$ 13,000	\$ -
Swim Club Skimmer boxes	-	25,000	17,227	-
Picnic tables - various parks	-	16,000	15,760	16,000
King Park I - Tennis & Basketball Courts	-	-	-	60,000
<u>Total Park &amp; Rec -Active</u>	<u>\$ -</u>	<u>\$ 61,000</u>	<u>\$ 45,987</u>	<u>\$ 76,000</u>

# Warrington Township Budget **2021**

## Warrington Township Capital Improvement Fund 2021 Proposed Budget

Account Description	2019 Actual	2020 Adopted	2020 Projected	2021 Proposed
<u>Park &amp; Rec - Passive</u>				
Video Cameras at Parks	\$ -	\$ 25,000	\$ 20,000	\$ 20,000
Playground re-location from Lions Pride to JPP @ Lower Nike and other parks	-	-	-	35,000
Renovations to Willow Knoll Park				\$ 75,000
<u>Total Park &amp; Rec - Passive</u>	<u>\$ -</u>	<u>\$ 25,000</u>	<u>\$ 20,000</u>	<u>\$ 130,000</u>
<u>Swim Club Operations</u>				
Swim Club Filtration System - Lap Pool	\$ 34,124	\$ -	\$ -	\$ -
<u>Total Swim Club Operations</u>	<u>\$ 34,124</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Interfund Transfers</u>				
Transfer to Open Space Fund	\$ -	\$ 100,000	\$ 100,000	\$ 50,000
<u>Total Interfund Transfers</u>	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 50,000</u>
<b>TOTAL EXPENSES</b>	<u><b>\$ 118,988</b></u>	<u><b>\$ 186,000</b></u>	<u><b>\$ 165,987</b></u>	<u><b>\$ 256,000</b></u>
<b>Excess Revenue/(Expenses)</b>	<b>\$ 118,500</b>	<b>\$ 11,000</b>	<b>\$ (90,487)</b>	<b>\$ (75,500)</b>
<b>Beginning Fund Balance</b>	<u><b>\$ 67,655</b></u>	<u><b>\$ 186,155</b></u>	<u><b>\$ 186,155</b></u>	<u><b>\$ 95,668</b></u>
<b>Ending Fund Balance</b>	<u><b>\$ 186,155</b></u>	<u><b>\$ 197,155</b></u>	<u><b>\$ 95,668</b></u>	<u><b>\$ 20,168</b></u>

# 2021 Proposed Budget Debt Service Fund (21)



Payments made on the bonds, notes and long term obligations pertaining to the Township's governmental activities are made by the Debt Service Fund.

The Township issues general obligation bonds and notes to provide funds for the acquisition, construction and improvements of major capital facilities. General obligation notes are direct obligations and pledge the full faith and credit of the Township. These notes are generally issued as 15-20 year serial notes with varying amounts of principal maturing each year.

## Warrington Township 2021 Budget Debt Schedule

Debt Issue	Purpose	Issue Amount	Outstanding Principal 1/1/2021	Principal to be Paid 2021	Interest to be Paid 2021	Outstanding Principal 12/31/2021	Debt Mature Date
Series of 2012 A	Refinance	6,360,000	1,775,000	600,000	38,444	1,175,000	12/2023
Series of 2012 B	Road Construction Bonds	2,945,000	1,380,000	220,000	33,509	1,160,000	12/2026
Series of 2014	Capital Improvements	4,490,000	3,680,000	-	159,100	3,680,000	12/2034
Series of 2016	Capital Improvements	6,000,000	4,851,920	277,950	100,439	4,573,970	12/2036
Series of 2019	Police Station, Capital Improvements	9,930,000	9,795,000	135,000	304,036	9,660,000	12/2043
Series of 2020	Refinance 2013 Issue	6,845,000	6,475,000	355,000	218,450	6,120,000	12/2032

Note: Series 2012B bond fund is charged to the Highway Aid Fund, not the Debt Service Fund

## Warrington (Township of) PA (Bucks County)

Update following upgrade to Aa1

### Summary

Warrington Township's strong financial position will continue to improve in the near term in light of growing revenue and an expanding taxable base. The township's sale of its water and sewer systems at the end of fiscal 2019 resulted in the creation of a sizable new cash reserve outside of its General Fund. The township's debt burden will remain modest in the near-to-middle term due to an absence of borrowing plans on the horizon.

### CREDIT OPINION

3 February 2020

On February 3, 2020, we upgraded the township's general obligation unlimited tax (GOULT) rating to Aa1 from Aa2.

### Credit strengths

- >> Newly established sizable cash reserve generated from sale of water and sewer systems
- Strong and improved General Fund reserve position
- Large and growing taxable base
- Above average wealth and income levels

### Credit challenges

Dependent on economically sensitive income tax revenue

### Rating outlook

Outlooks are not typically assigned to local government credits with this amount of debt outstanding.

### Factors that could lead to an upgrade

- >> Significant tax base expansion
- >> Continued and material growth in reserves and liquidity

### Factors that could lead to a downgrade

- Material reduction of reserves and liquidity
- Outsized increase in leverage
- > Deterioration of taxable base and/or wealth levels

### Key indicators

Exhibit 1

Warrington (Township of) PA (Bucks County)	2014	2015	2016	2017	2018
Economy/Tax Base					
Total Full Value (\$000)	\$2,717,807	\$2,791	\$2,830	\$2,916	\$2,9
Population	23,541	23,652	23,779	23,920	24,4
Full Value Per Capita	\$115,450	\$118,0	\$119,0	\$121,9	\$122
Median Family Income (% of US Median)	167,6%	164,2	163,7	167,6	167,
Finances					
Operating Revenue (\$000)	\$14,852	\$15,60	\$16,11	\$15,50	\$16,
Fund Balance (\$000)	\$1,979	\$2,469	\$4,392	\$4,825	\$5,0
Cash Balance (\$000)	\$2,957	\$2,746	\$2,691	\$944	\$3,8
Fund Balance as a % of Revenues	13,3%	15,8%	27,3%	31,1%	31,4
Cash Balance as a % of Revenues	19,9%	17,6%	16,7%	6,1%	23,8
Debt/Pensions					
Net Direct Debt (\$000)	\$39,304	\$38,13	\$41,87	\$24,79	\$23,
3-Year Average of Moody's ANPL (\$000)	\$3,603	\$6,191	\$12,68	\$17,02	\$18,
Net Direct Debt / Full Value (%)	1,4%	1,4%	1,5%	0,9%	0,8
Net Direct Debt / Operating Revenues (x)	2,6x	2,4x	2,6x	1,6x	1,5x
Moody's - adjusted Net Pension Liability (3-yr average) to Full Value (%)	0,1%	0,2%	0,4%	0,6%	0,6%
Moody's - adjusted Net Pension Liability (3-yr average) to Revenues (x)	0,2x	0,4x	0,8x	1,1x	1,1x

Sources: Moody's Investors Service, US Census Bureau, Warrington Township audited financial statements

## Profile

Warrington Township is a predominantly residential municipality located in suburban [Bucks County, Pennsylvania](#) (Aaa negative), about 21 miles north of Center City in [Philadelphia](#) (A2 stable). The township is home to approximately 24,000 residents.

## Detailed credit considerations

### **Economy and Tax Base: Large residential tax base experiencing strong growth; Above average wealth and income levels**

Warrington's large \$3.1 billion property tax base (2019) in proximity to Philadelphia will continue to experience a healthy degree of growth in the near to middle term, as management reports ongoing residential development within the township. Roughly 200 new single family homes and 40 new apartments are projected to come online in the near term. Management also reports a healthy degree of commercial development in progress, which includes the construction of supermarkets, retail outlets, and fitness facilities, along with a 90 unit memory care facility. After this development takes place, the township will be approximately 85% built out, leaving room for further growth in the future. The township's tax base has grown by a compound annual 2.4%, on average, over the last five years - a figure that exceeds medians for cities and townships across the commonwealth and nation.

The township's wealth and income levels are above average, which is favorable considering the township's dependence on income tax revenue. Median family income in the township is 168% of the nation. Additionally, poverty is only 7% in the township compared to 13% for the commonwealth. Countywide unemployment, at 3.7%, falls between the commonwealth and national levels. Full value per capita is well above average at \$125,000.

Population has continued to grow since 2010 and was approximately 24,000 residents in 2017.

### **Financial Operations and Reserves: Strong reserves and liquidity poised to improve; Reliance on income tax revenue for operations; Recent sale of water and sewer systems**

Warrington's strong financial position will continue to improve in the near term. In December of 2019, the township finalized the sale of its water and sewer systems for \$35 million. Of that amount, approximately half was used to pay off outstanding debt, \$13 million was deposited into a capital reserve fund to fund the township's capital needs for the next six years, and \$4 million was deposited into a tax-rate stabilization fund to eliminate the need for large property tax levy increases. Given an additional \$17 million in reserves post sale, the township reports a very robust total operating reserve position of \$23.1 million, or roughly 143% of revenue, at fiscal year end 2019.

Aside from the benefit of this one-time revenue, the township's prudent management and conservative budgeting practices has resulted in three consecutive years of operating surpluses, bringing General Fund reserves to a five year high of \$4.6 million or 33.1% of revenue at the end of fiscal 2018. When incorporating the township's Debt Service Fund and Special Revenue Fund, its available fund balance grows to \$5.1 million. Management reports that fiscal 2019 is projected to end with a \$1 million operating surplus due to growth in earned income and property tax revenue. The township increased its property tax levy by 1.45 mills or 11.3% in fiscal 2018.

Conservatively, the township expects to have balanced operations in fiscal 2020. Future assessments of the township's credit quality will focus on its ability to maintain its healthy reserve position over the long term.

The township is reliant on economically sensitive earned income taxes, which account for about 27% of operating revenue. An additional 27% of revenue is derived from property taxes, while the remainder is derived predominantly from intergovernmental sources, charges for services, and real estate transfer taxes.

## LIQUIDITY

The township's cash position is expected to remain very strong moving forward. At the end of fiscal 2018, its General Fund cash position was \$2.7 million or 19.7% of revenue. When incorporating the township's Debt Service and Special Revenue Funds, liquidity equated to \$3.9 million or 23.8% of revenue.

## **Debt and Pensions: Modest debt burden; Absence of near term borrowing plans**

The township's debt burden will remain modest due to an absence of borrowing plans, since its capital plan was fully funded with proceeds from the sale of its water and sewer system. After the township issues its Series of 2020 bonds, which will refund its Series of 2013 bonds, its net direct debt will be approximately \$30.8 million or a modest 1.0% of full value. In fiscal 2018, debt service accounted for 13.6% of operating expenditures or \$2.2 million. The township issued debt in March of 2019 to finance the construction of a new police station. As such, debt service grew to approximately \$2.6 million in 2019. Favorably, however, it will remain stable through 2026 before declining significantly to \$1.6 million through 2034, when it declines furthermore to \$1.0 million through maturity.

### **DEBT STRUCTURE**

The majority of the township's debt is fixed rate amortizes over the long term, with an average 69% of principal maturing over the next ten years. Approximately \$5.1 million or 16.9% of the township's debt is privately placed with [ID Bank, INLA](#) (Aa2 stable). The interest rate on the note is fixed at 2.1% through 2026 and then becomes variable but cannot exceed 4%. In the event of default, the entirety of the note may be due in full, though the township has sufficient liquidity to cover such an event. Moreover, due to the township's finances, we consider this risk to be minimal.

### **DEBT-RELATED DERIVATIVES**

Warrington Township is not exposed to any swaps or other derivatives.

### **PENSIONS AND OPEB**

The township contributes to one single-employer defined benefit pension plan covering police and one single-employer defined contribution plan covering non-uniformed employees. The township's annual contribution totaled \$876,000 in fiscal 2018, which equated to 5.4% of operating revenue.

The township's three year average adjusted pension liability, under Moody's methodology for adjusting reported pension data, was \$18.4 million in fiscal 2018, which is an average 1.14 times operating revenue. Moody's uses the adjusted net pension liability to improve comparability of reported pension liabilities. The adjustments are not intended to replace the township's reported liability information, but to improve comparability with other rated entities.

Total fixed costs including pension, post-employment benefits, and debt service in 2018 equaled \$3.2 million or 19.7% of revenue.

## **Management and Governance: Strong financial planning; Formal fund balance policy in place**

The township practices strong fiscal management as evidenced by its strong fund balance growth. Historically, the township has budgeted conservatively. Moreover, it maintains a formal fund balance policy of keeping 15% of its annual budget in General Fund reserves. Additionally, the township's policy is to set aside one-time revenues for future use, which was the case with the one-time revenue received from the sale of its water and sewer systems.

Pennsylvania cities have an institutional framework score of Aa, or strong. Cities enjoy the authority to adjust the property tax millage without limitation. While many cities rely on economically sensitive revenues such as income taxes, they have the authority to increase property taxes to offset any declines in these revenues. Organized labor does have a strong presence in the state, and state labor law gives bargaining groups significant leeway to seek arbitration. Most cities have been challenged to control and predict labor costs,

## **Rating methodology and scorecard factors**

The US Local Government General Obligation Debt methodology includes a scorecard, a tool providing a composite score of a local government's credit profile based on the weighted factors we consider most important, universal and measurable, as well as possible notching factors dependent on individual credit strengths and weaknesses. Its purpose is not to determine the final rating, but rather to provide a standard platform from which to analyze and compare local government credits.

Exhibit 2

**Warrington (Township of) PA (Bucks County)**

**Rating Factors**

	Measure	Score
Economy/Tax Base <b>(30%)</b> <sup>1,1</sup>		
Tax Base Size: Full Value (in 000s)	\$3,063,625	Aa
Full Value Per Capita	\$125,179	Aa
Median Family Income (% of US Median)	167.6%	Aaa
Finances (30%)		
Fund Balance as a % of Revenues	31.4%	Aaa
5-Year Dollar Change in Fund Balance as % of Revenues	20.2%	Aa
Cash Balance as a % of Revenues	23.8%	Aa
5-Year Dollar Change in Cash Balance as % of Revenues	9.8%	A
Notching Factors: <sup>21</sup>		
Other Analyst Adjustment to Finances Factor: Sale of sewer system resulting in cash reserves of \$17 million outside of General Fund		Up
Management (20%)		
Institutional Framework	Aa	Aa
Operating History: 5-Year Average of Operating Revenues / Operating Expenditures	1,0x	A
Debt and Pensions (20%)		
Net Direct Debt / Full Value (%)	1,0%	Aa
Net Direct Debt / Operating Revenues <b>(x)</b>	1,9x	A
3-Year Average of Moody's Adjusted Net Pension Liability / Full Value (%)	0.6%	Aaa
3-Year Average of Moody's Adjusted Net Pension Liability / Operating Revenues (x)	1,1x	A
Scorecard-Indicated Outcome		Aa1
Assigned Rating		Aa1

- Economy measures are based on data from the most recent year available.
- Notching Factors are specifically defined in the US Local Government General Obligation Debt methodology.
- Standardized adjustments are outlined in the GO Methodology Scorecard Inputs publication.

*Sources Moody's Investors Service, US Census Bureau, Warrington Township audited financial statements*



# Warrington Township Budget **2021**

## Warrington Township Debt Service Fund 2021 Proposed Budget

Account Description	2019 Actual	2020 Adopted	2020 Projected	2021 Proposed
<b>REVENUES</b>				
<b><u>Real Property Taxes</u></b>				
Real Estate Taxes - Debt Service	\$ 2,181,984	\$ 2,286,650	\$ 2,180,000	\$ 2,141,860
<b>Total Real Property Taxes</b>	<b>\$ 2,181,984</b>	<b>\$ 2,286,650</b>	<b>\$ 2,180,000</b>	<b>\$ 2,141,860</b>
<b><u>Investment Income</u></b>				
Interest Earnings	\$ 38,267	\$ 20,000	\$ 2,000	\$ 2,000
<b>Total Investment Income</b>	<b>\$ 38,267</b>	<b>\$ 20,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>
<b><u>Interfund Transfers</u></b>				
Transfer from Liquid Fuels Fund	\$ 34,240	\$ -	\$ -	\$ -
<b>Total Interfund Transfers</b>	<b>\$ 34,240</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL REVENUES</b>	<b>\$ 2,254,491</b>	<b>\$ 2,306,650</b>	<b>\$ 2,182,000</b>	<b>\$ 2,143,860</b>
<b>EXPENSES</b>				
<b><u>Tax Collector</u></b>				
Tax Collector Salary	\$ 18,672	\$ 22,866	\$ 21,800	\$ 21,419
Group Benefits	1,450	1,749	1,668	1,639
<b>Total Tax Collector</b>	<b>\$ 20,122</b>	<b>\$ 24,615</b>	<b>\$ 23,468</b>	<b>\$ 23,057</b>
<b><u>Debt Principal</u></b>				
2019 Bond - Principal	\$ -	\$ 135,000	\$ 135,000	\$ 135,000
2012A Bond - Principal	555,000	590,000	590,000	600,000
2013 Refi- Principal	415,000	405,000	-	-
2014 Bond - Open Space -Principal	105,000	105,000	105,000	110,000
2016 Bond- Cap Projects Principal	266,590	272,210	272,210	277,950
2020 Bond Issue - Capital Projects (refi 2013)	-	-	365,000	350,000
2020 Bond Issue - Open Space (refi 2013)	-	-	5,000	5,000
<b>Total Debt Principal</b>	<b>\$ 1,341,590</b>	<b>\$ 1,507,210</b>	<b>\$ 1,472,210</b>	<b>\$ 1,477,950</b>

# Warrington Township Budget | 2021

## Warrington Township Debt Service Fund 2021 Proposed Budget

Account Description	2019 Actual	2020 Adopted	2020 Projected	2021 Proposed
<u>Debt Interest</u>				
2019 Bond Interest	\$ 186,302	\$ 310,786	\$ 310,786	\$ 304,037
2012A - Bond Interest	90,144	67,944	67,944	38,444
2013 - Open Space - Interest	60,642	60,643	-	-
2013 Bonds - interest- 2008 refi	127,768	121,542	-	-
2014 Bond - Capital Projects - Interest	159,100	159,100	159,100	159,100
2014 Bond - Open Space - Interest	20,700	16,500	16,500	11,250
2016 Bond - Capital Projects- Interest	111,897	106,185	106,185	100,439
2020 Bond Issue - Capital Projects (refi 2013)	-	-	130,422	166,600
2020 Bond Issue - Open Space (refi 2013)	-	-	36,760	51,850
Total Debt Interest	<b>\$ 756,553</b>	<b>\$ 842,700</b>	<b>\$ 827,697</b>	<b>\$ 831,720</b>
<u>Fiscal Agent Fees</u>				
Trustee Fees	\$ 2,750	\$ 2,750	\$ 3,250	\$ 3,250
Total Trustee Fees	<b>\$ 2,750</b>	<b>\$ 2,750</b>	<b>\$ 3,250</b>	<b>\$ 3,250</b>
 <b>TOTAL EXPENSES</b>	 <b>\$2,121,015</b>	 <b>\$2,377,275</b>	 <b>\$ 2,326,625</b>	 <b>\$ 2,335,977</b>
 <b>Excess Revenue/(Expenses)</b>	 <b>\$ 133,476</b>	 <b>\$ (70,625)</b>	 <b>\$ (144,625)</b>	 <b>\$ (192,117)</b>
 <b>Beginning Fund Balance</b>	 <b>\$ (9,733)</b>	 <b>\$ 123,745</b>	 <b>\$ 123,745</b>	 <b>\$ (20,880)</b>
 <b>Ending Fund Balance</b>	 <b>\$ 123,745</b>	 <b>\$ 53,120</b>	 <b>\$ (20,880)</b>	 <b>\$ (212,997)</b>

# **2021 Proposed Budget**

## **Highway Aid Fund (35)**



**Highway Aid Funds used for salt storage facility**

# Warrington Township Budget **2021**

## Warrington Township Highway Aid Fund 2021 Proposed Budget

Account Description	2019 Actual	2020 Adopted	2020 Projected	2021 Proposed
<b>REVENUES</b>				
<u>Interest Earnings</u>				
Interest Earnings	\$ 22,067	\$ 20,000	\$ 3,780	\$ 4,000
<u>Total Interest Earnings</u>	<u>\$ 22,067</u>	<u>\$ 20,000</u>	<u>\$ 3,780</u>	<u>\$ 4,000</u>
 <u>State Shared Revenue</u>				
State Liquid Fuels Tax	\$ 748,034	\$ 713,500	\$ 726,816	\$ 655,000
<u>Total State Shared Revenue</u>	<u>\$ 748,034</u>	<u>\$ 713,500</u>	<u>\$ 726,816</u>	<u>\$ 655,000</u>
 <b>TOTAL REVENUES</b>	 <u><b>\$ 770,101</b></u>	 <u><b>\$ 733,500</b></u>	 <u><b>\$ 730,596</b></u>	 <u><b>\$ 659,000</b></u>
<b>EXPENSES</b>				
<u>General Gov't Administration</u>				
Other fees	\$ 1,901	\$ 1,000	\$ 1,450	\$ 2,000
<u>Total General Gov't Administration</u>	<u>\$ 1,901</u>	<u>\$ 1,000</u>	<u>\$ 1,450</u>	<u>\$ 2,000</u>
 <u>Public Works - General</u>				
Cap Purchase - Machinery and Equipment	\$ 45,645	\$ -	\$ -	\$ 68,000
<u>Total Public Works - General</u>	<u>\$ 45,645</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 68,000</u>
 <u>Winter Maintenance Services</u>				
Bulk Salt	\$ 49,023	\$ 100,000	\$ 25,000	\$ 100,000
Plow Equip. Maint. & Repairs	-	-	-	-
Contracted Services	35,220	250,000	22,000	250,000
<u>Total Winter Maintenance Services</u>	<u>\$ 84,243</u>	<u>\$ 350,000</u>	<u>\$ 47,000</u>	<u>\$ 350,000</u>
 <u>Traffic Control Devices</u>				
Traffic Signal Maintenance	\$ 772	\$ 40,000	\$ 31,000	\$ 40,000
<u>Total Traffic Control Devices</u>	<u>\$ 772</u>	<u>\$ 40,000</u>	<u>\$ 31,000</u>	<u>\$ 40,000</u>
 <u>Street Lighting</u>				
Street Light Maintenance	\$ -	\$ 21,000	\$ 10,000	\$ 20,000
<u>Total Street Lighting</u>	<u>\$ -</u>	<u>\$ 21,000</u>	<u>\$ 10,000</u>	<u>\$ 20,000</u>

# Warrington Township Budget **2021**

## Warrington Township Highway Aid Fund 2021 Proposed Budget

Account Description	2019 Actual	2020 Adopted	2020 Projected	2021 Proposed
<u>Storm Sewers and Drains</u>				
Storm Sewer Pipe Maintenance	\$ -	\$ -	\$ -	\$ 12,000
Storm Sewer Inlets	-	-	-	18,000
<u>Total Storm Sewers and Drains</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,000</u>
<u>Road Maintenance</u>				
Highway Supplies	\$ -	\$ -	\$ -	\$ 18,000
Road Maintenance	-	25,000	17,000	17,000
<u>Total Road Maintenance</u>	<u>\$ -</u>	<u>\$ 25,000</u>	<u>\$ 17,000</u>	<u>\$ 35,000</u>
<u>Highway Const. &amp; Rebuilding Projects</u>				
General Construction Contracts	\$ -	\$ -	\$ -	\$ 500,000
<u>Total Highway Const. &amp; Rebuilding Projects</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500,000</u>
<u>Debt Principal</u>				
2012B Bond Issue - Principal	\$ 210,000	\$ 215,000	\$ 215,000	\$ 220,000
<u>Total Debt Principal</u>	<u>\$ 210,000</u>	<u>\$ 215,000</u>	<u>\$ 215,000</u>	<u>\$ 220,000</u>
<u>Debt Interest</u>				
2012B Bond Issue - Interest	\$ 42,009	\$ 37,808	\$ 37,808	\$ 33,509
<u>Total Debt Interest</u>	<u>\$ 42,009</u>	<u>\$ 37,808</u>	<u>\$ 37,808</u>	<u>\$ 33,509</u>
<u>Transfer to Other Funds</u>				
Transfer to General Fund	\$ 53,970	\$ -	\$ -	\$ -
Transfer to Debt Service Fund	34,240	-	-	-
<u>Total Transfers</u>	<u>\$ 88,210</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>TOTAL EXPENSES</b>	<b>\$ 472,780</b>	<b>\$ 689,808</b>	<b>\$ 359,258</b>	<b>\$ 1,268,509</b>
<b>Excess Revenue/(Expenses)</b>	<b>\$ 297,321</b>	<b>\$ 43,692</b>	<b>\$ 371,338</b>	<b>\$ (609,509)</b>
<b>Beginning Fund Balance</b>	<b>\$ 541,842</b>	<b>\$ 839,163</b>	<b>\$ 839,163</b>	<b>\$ 1,210,501</b>
<b>Ending Fund Balance</b>	<b>\$ 839,163</b>	<b>\$ 882,855</b>	<b>\$ 1,210,501</b>	<b>\$ 600,992</b>

# **2021 Proposed Budget**

## **Internal Service Fund (38)**



**Case Excavator for Public Works**

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.

## Warrington Township Internal Service Fund 2021 Proposed Budget

Account Description	2019 Actual	2020 Adopted	2020 Projected	2021 Proposed
<b>REVENUES</b>				
<u>Interest Earnings</u>				
Interest Earnings	\$ 294	\$ 600	\$ 588	\$ 600
<u>Total Interest Earnings</u>	<u>\$ 294</u>	<u>\$ 600</u>	<u>\$ 588</u>	<u>\$ 600</u>
<u>Proceeds of General Fixed Asset Disposal</u>				
Proceeds from Sale	\$ 21,670	\$ 40,000	\$ 20,000	\$ 60,000
<u>Total Proceeds of General Fixed Asset Disposal</u>	<u>\$ 21,670</u>	<u>\$ 40,000</u>	<u>\$ 20,000</u>	<u>\$ 60,000</u>
<u>Interfund Transfers</u>				
Departmental Assessments	\$ 398,000	\$ 398,000	\$ 298,500	\$ 403,000
Transfer from Water/Sewer Fund	-	-	-	850,000
<u>Total Interfund Transfers</u>	<u>\$ 398,000</u>	<u>\$ 398,000</u>	<u>\$ 298,500</u>	<u>\$ 1,253,000</u>
<b>TOTAL REVENUES</b>	<u><b>\$ 419,964</b></u>	<u><b>\$ 438,600</b></u>	<u><b>\$ 319,088</b></u>	<u><b>\$ 1,313,600</b></u>



# Warrington Township Budget | 2021

## Warrington Township Internal Service Fund 2021 Proposed Budget

Account Description	2019 Actual	2020 Adopted	2020 Projected	2021 Proposed
<b>EXPENSES</b>				
<u>General Government</u>				
Zoning Officer Vehicle	\$ 25,541	\$ -	\$ -	\$ -
Computer Upgrades	475	-	-	-
<u>Total General Government</u>	<u>\$ 26,016</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Public Safety</u>				
Police Patrol Sedan	\$ 88,587	\$ -	\$ -	\$ -
Police Utility Vehicle	57,970	-	-	-
Police Admin SUV Vehicle	49,845	122,000	115,000	-
Police In-Car Video Cameras	-	14,000	-	-
Police Radios Police 7 yr Lease	56,481	56,481	56,481	56,481
Car Camera replacement	-	20,000	-	-
Emergency Services Vehicle - Fire Marshal	39,954	-	-	-
<u>Total Public Safety</u>	<u>\$ 292,837</u>	<u>\$ 212,481</u>	<u>\$ 171,481</u>	<u>\$ 56,481</u>
<u>Public Works</u>				
PW Backhoe Lease	\$ -	\$ -	\$ -	\$ -
PW Vehicle Mack Truck	36,383	-	-	-
Street Sweeper Lease	38,792	38,793	38,792	38,792
Bucket Truck	83,750	-	-	-
DPW-Hook Truck (1) Lease - 3 yrs.	80,077	73,487	80,077	-
Chev Pickup Truck (Replacement)	-	55,000	55,000	-
Chev Utility Truck (Replacement)	-	71,000	71,000	-
Mecalac Model 8 Excavator (Replacement)	-	130,766	-	-
<u>Total Public Works</u>	<u>\$ 239,002</u>	<u>\$ 369,046</u>	<u>\$ 244,869</u>	<u>\$ 38,792</u>
<u>New Purchases/Leases for 2021</u>				
DPW - Vehicles				100,000
Police - Vehicles				155,000
Police - Equipment				85,000
P & R - Vehicles				33,000
<u>Total 2021 New Purchases/Leases</u>				<u>\$ 373,000</u>
<b>TOTAL EXPENSES</b>	<u>\$ 557,855</u>	<u>\$ 581,527</u>	<u>\$ 416,350</u>	<u>\$ 468,273</u>
<b>Excess Revenue/(Expenses)</b>	<u>\$ (137,891)</u>	<u>\$ (142,927)</u>	<u>\$ (97,262)</u>	<u>\$ 845,327</u>
<b>Beginning Fund Balance</b>	<u>\$ (584,763)</u>	<u>\$ (722,654)</u>	<u>\$ (722,654)</u>	<u>\$ (819,916)</u>
<b>Ending Fund Balance</b>	<u>\$ (722,654)</u>	<u>\$ (865,581)</u>	<u>\$ (819,916)</u>	<u>\$ 25,411</u>



# **2021 Proposed Budget Capital Planning**



Warrington Township 2021 - 2025 Capital Improvement Program									
Project Name	Project Description	2020	2021	2022	2023	2024	2025	Source of 2021 Funds	
<b><u>Administration/Parks &amp; Rec</u></b>									
Township Building renovations- Phase I	Construct conference room/install doorways/carpet Meeting Room/Lobby/Offices/new meeting room furniture/painting	75,000	35,000						2016 Bond Fund
Township Building renovations- Phase II	Install 6 new Roof-top HVAC units and evaluate distribution. Run Natural Gas line to Township Building		100,000						Utility Proceeds Fund
Township Building renovations- Phase III	Window Installation and replace exterior walls			175,000					
Township Building renovations- Phase IV	Install elevator				150,000				
Picnic Tables	Five year plan to replace picnic tables at various parks and Swim Club (10-15 per year)	16,000	16,000	16,000	16,000	16,000			Capital Improvement Fund
Mill Creek Preserve/Weisel Preserve/Emerson Farm	Planning study to determine best use for three preserved properties	50,000							Open Space Fund
Weisel Preserve/Emerson Farm/Montgomery Garend/Grove Farm Conservation Easements	Conservation Easement and Endowments on all three properties		89,000						Open Space Fund
Lions Pride Park - Phase I	Construct Kids Mountain, The Grove and a walking trail as Phase I of this project	148,000							Open Space Fund/Grant
Lions Pride Park - Phase IIA	Finish the Grove and finish Kids Mountain	600,000							Open Space Fund/Grant
Lions Pride Park Phase II B.	Convert Pond to Wetlands- Lions Pride Park Phase III	100,000	300,000						Open Space Fund/Grant
Lions Pride Park Phase III	Construct Boardwalk Trail extension of into woods and add observation platform		225,000						Open Space Fund/Grant
Lions Pride Park Phase IV	Construct Community Room		1,100,000						Open Space/Grant Funds
Lions Pride Park	Relocate old playground to JPP @ Lower Nike and other parks		35,000						Capital Improvement Fund
Open Space Signs	Sign installation	20,000							Open Space Fund
Renovations to 10 Folly Rd.	Architectural Services and renovations to 10 Folly Rd.	125,000							Open Space Fund
Swim Club - Replace water gutter	Replace plastic water gutter around perimeter of main pool				200,000				
Swim Club - Replace liner at lap pool	Replace lap pool liner			125,000					
Swim Club - Pavilion for party rentals	Install Pavilion for party rental and programming				80,000				
Swim Club - Water Slide	Replace existing slides					150,000			
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						Liquid Fuels Fund
King Park I - Tennis & Basketball Courts	Repairs/Resurfacing tennis/basketball courts & fencing at King Park		60,000						Capital Improvement Fund
Barness Park	Netting and poles installed at Jack Toy Field				22,000				

Project Name	Project Description	2020	2021	2022	2023	2024	2025	Source of 2021 Funds
<b>Public Works</b>								
Street Sweeper Lease	Capital Lease	38,793	38,791.00					Internal Services Fund
Hook Truck Lease	Capital Lease	73,487						Internal Services Fund
Vehicle Replacement	Replacement for existing vehicles for normal usage.	126,000						Internal Services Fund
Mecalac Model 8 Excavator	Mecalac Model 8 Excavator	130,766	135,000					Internal Services Fund
<b>Circulation</b>								
Road Paving	Resurface approximately 4 miles of Township roads per year	1,100,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	2019 Utilities Proceeds Fund
Red Coat Farm Drive Walking Trail	Repave Walking Trail		20,000					Open Space Fund
Easton Rd. Pedestrian Crossing/Sidewalk installation	Paint crosswalks at Freedoms Way/Easton Rd. and Shetland Drive and construct walking trail		100,000					Open Space Fund
Install crosswalk with flashing light at Folly and Bradley Rds.	Install crosswalk with flashing light at Folly and Bradley Rds.	100,000						2019 Bonds
Install Rt. 202 to Bradford Dam Trail	Install Rt. 202 to Bradford Dam Trail - Stump Rd. to Mill Creek Rd.	700,000						Open Space Fund
Install Rt. 202 to Bradford Dam Trail	Install Rt. 202 to Bradford Dam Trail - From Mill Creek Rd to Lower State and Bellflower Blvd.		650,000					Open Space Fund
Township Building Access to Easton Rd	Construct connection/driveway from Township Building to Homestar Realty		375,000					2019 Utilities Proceeds Fund
John Paul Park at Lower Nike	Pave Parking lot near Pavilions			75,000				
Upper Nike/IPW - Parking Lot	Resurface Parking Lot				100,000			
Upper Nike/Lions Pride - Parking Lot Expansion	Pave gravel parking lot accommodating approximately 25 cars		50,000					2019 Utilities Proceeds Fund
Traffic Signal - Battery Backups	Purchase & Install Battery Backup units at 14 Intersections			75,000				

Project Name	Project Description	2020	2021	2022	2023	2024	2025	Source of 2021 Funds
<b>Public Safety</b>								
Police Station	Construction of new Police Station/Renovations to existing Township Building	8,200,000						2019 Bonds
Police Station	Furnish Police Station	200,000						2019 Bonds
Video cameras at various locations	Security Cameras at various Township facilities & parks	25,000	20,000	20,000	20,000	20,000		Capital Improvement Fund
Police SUV's (3)	Replacement for existing vehicles for normal usage.	122,000						Internal Services Fund
Police in-car camera replacement	Replacement for existing vehicles for normal usage.	34,000						Internal Services Fund
Police Radios	Police radio 7 year capital lease	56,481	56,481					
<b>Storm Drainage</b>								
MS4 System Map	Required by DEP as part of MS4 permit	25,000	25,000	50,000	10,000			2019 Bonds
TMDL- PRP Projects			50,000					
Storm Rehab - Warrington Village/Freedoms Way			510,000	532,000	56,000			
Scarlet Oak Drive Drainage Improvements		45,000						2019 Bonds
Palomino Basin Retrofit	Reconstructing the outlet structure to meet DEP flow requirements	150,000						2019 Bonds
Culvert Replacement - Folly Rd.	Folly Rd. Culvert Replacement	550,000						2019 Utilities Proceeds Fund
Palomino - Stream Channel Stabilization	stabilize streambanks from Palomino Basin to Palomino Drive	350,000						2019 Utilities Proceeds Fund
Fairways	Design for Stabilize Streambank the Fairways			93,500	67,000			
Phila. Ave. Drainage Improvements			100,000					

**The Capital improvement items budgeted do not have a material effect on the operating budget. With the building of a new police station for 2020 and into 2021, there will be an increase in utilities and general supplies that are factored into the Police Department Budget.**

# **2021 Proposed Budget Supplemental Information**



### AUTHORIZED POSITIONS

Service Area	2018	2019	2020	2021
<b>Township Manger</b>				
Township Manager	1.00	1.00	1.00	1.00
Assistant Township Manager	-	-	0.25	0.25
Executive Assistant	1.00	1.00	1.00	1.00
Assistant to the Township Manager	-	-		-
Administrative Support	-	-	0.40	0.00
<b>Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.65</b>	<b>2.25</b>

### AUTHORIZED POSITIONS

Service Area	2018	2019	2020	2021
<b>Finance</b>				
Director of Finance	1.00	1.00	1.00	1.00
Assistant Director	0.50	0.50	1.00	1.00
Staff Accountant	0.50	1.00	-	-
Accounts Payable Coordinator	1.00	1.00	1.00	1.00
<b>Total</b>	<b>3.00</b>	<b>3.50</b>	<b>3.00</b>	<b>3.00</b>

### AUTHORIZED POSITIONS

Service Area	2018	2019	2020	2021
<b>Administrative Support</b>				
Receptionist	1.00	1.00	1.00	1.00
Administrative Support	0.20	0.20	0.20	1.62
<b>Total</b>	<b>1.20</b>	<b>1.20</b>	<b>1.20</b>	<b>2.62</b>
<b>Human Resources</b>				
Director	-	0.50	1.00	1.00
<b>Total</b>	<b>0.00</b>	<b>0.50</b>	<b>1.00</b>	<b>1.00</b>

### AUTHORIZED POSITIONS

Service Area	2018	2019	2020	2021
<b>Police Services</b>				
Chief	1.00	1.00	1.00	1.00
Deputy Chief	1.00	0.50	0.00	0.00
Executive Assistant	1.00	1.00	1.00	0.00
Lieutenant	1.00	1.50	2.00	2.00
Detective Sergeant	1.00	1.00	1.00	1.00
Investigators	3.00	3.00	3.00	3.00
Patrol Sergeants	4.00	4.00	4.00	4.00
Patrol Corporals	0.00	0.00	0.00	4.00
Patrol Officers	20.00	22.00	23.00	21.00
Highway Patrol Corporal	1.00	1.00	1.00	0.00
Highway Patrol Officer	1.00	1.00	0.00	0.00
Support Staff	2.00	2.50	2.50	2.00
School Resource Officer (SRO)	1.00	1.00	1.00	1.00
Auxiliary	0.00	0.00	0.00	0.25
<b>Total</b>	<b>37.00</b>	<b>39.50</b>	<b>39.50</b>	<b>39.25</b>

### AUTHORIZED POSITIONS

Service Area	2018	2019	2020	2021
<b>Office of Emergency Services</b>				
Director of Emergency Services	0.50	0.50	0.50	0.50
Administrative Assistant	0.40	0.40	0.40	0.00
Fire Marshall	1.00	1.00	1.00	1.00
Career Fire Fighters (FT)	5.00	5.00	5.00	3.00
Career Fire Fighters (PT- FTE)	0.00	0.00	0.00	2.00
<b>Total</b>	<b>6.90</b>	<b>6.90</b>	<b>6.90</b>	<b>6.50</b>

### AUTHORIZED POSITIONS

Service Area	2018	2019	2020	2021
<b>Codes &amp; Inspection</b>				
Director of Codes & Inspections	0.50	0.50	0.50	0.50
Chief Permit Administrator	1.00	1.00	1.00	1.00
Administrative Support	0.40	0.40	0.40	0.90
Code Enforcement Officers*	2.00	2.00	2.00	2.00
<b>Total</b>	<b>3.90</b>	<b>3.90</b>	<b>3.90</b>	<b>4.40</b>

\* Contracted employees

### AUTHORIZED POSITIONS

Service Area	2018	2019	2020	2021
<b>Planning &amp; Development</b>				
Director	-	-	1.00	1.00
Deputy Zoning Officer			0.75	0.75
Code Enforcement	-	-	0.00	0.53
Administrative Support	-	-	0.50	0.43
EAC	-	-	0.50	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>2.75</b>	<b>2.71</b>

### AUTHORIZED POSITIONS

Service Area	2018	2019	2020	2021
EAC	-	-	0.00	0.08
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.08</b>



### AUTHORIZED POSITIONS

Service Area	2018	2019	2020	2021
<b>Public Works</b>				
Director	1.00	1.00	1.00	1.00
Senior Foreman	1.00	1.00	1.00	1.00
Supervising Foreman	1.00	1.00	1.00	1.00
Working Foreman	2.00	2.00	2.00	2.00
Crew Leader	2.00	2.00	2.00	2.00
Mechanic	1.00	1.00	1.00	1.00
Laborers	3.00	3.00	3.00	3.00
Part time Laborers				4.00
<b>Total</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>15.00</b>

### AUTHORIZED POSITIONS

Service Area	2018	2019	2020	2021
<b>Parks &amp; Recreation</b>				
Director of Parks & Recreation	-	0.50	1.00	1.00
Parks & Recreation Coordinator	1.00	1.00	1.00	1.00
Park Steward				0.25
Swim Club Managers				0.30
Swim Club Staff				3.40
<b>Total</b>	<b>1.00</b>	<b>1.50</b>	<b>2.00</b>	<b>5.95</b>

### AUTHORIZED POSITIONS

Service Area	2018	2019	2020	2021
Total Authorized Personnel	66.00	70.00	73.90	82.68

**\*\*2021 is the first year the part time employees were included  
in the Authorized positions charts\*\***

**Appendix A**

**GLOSSARY OF KEY TERMS**

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<b>ACT 247</b>	Procedure established by state, requiring municipality to forward any land development, subdivision or zoning changes to Bucks County Planning Commission.
<b>ACTUAL GAP</b>	Annual expenditures exceed annual revenue of a fund; also referred to as a deficit.
<b>ACT 247</b>	Procedure established by state, requiring municipality to forward any land development, subdivision or zoning changes to Bucks County Planning Commission.
<b>ACTUAL GAP</b>	Annual expenditures exceed annual revenue of a fund; also referred to as a deficit.
<b>ANG</b>	Air National Guard
<b>APPROPRIATION</b>	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.
<b>ASSESSED VALUATION</b>	The valuation set upon real estate by the county tax assessor as the basis for levying ad valorem real estate taxes.
<b>ASSETS</b>	Property owned by the Township which has a monetary value.
<b>BASIS OF ACCOUNTING</b>	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.
<b>BOND</b>	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.

## Appendix A

### GLOSSARY OF KEY TERMS

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<b>BUDGET</b>	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.
<b>BUDGET DOCUMENT</b>	The official written statement which presents the proposed budget to the Township Board of Supervisors.
<b>BUDGET GAP</b>	The amount that budgeted expenditures exceed budgeted revenue, indicating a drawdown of fund balance, also referred to as a budget deficit.
<b>BUDGET MESSAGE</b>	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.
<b>CAPITAL PROJECTS</b>	Projects to which we purchase, construct, or reconstruct capital assets.
<b>CDBG</b>	The federal government's Community Development Block Grant (CDBG) program run by the Department of Housing and Urban Development (HUD).
<b>COVID-19</b>	A disease caused by a new strain of coronavirus. 'CO' stands for corona, 'VI' for virus, and 'D' for disease. Formerly, this disease was referred to as '2019 novel coronavirus' or '2019-nCoV.' A new virus linked to the same family of viruses as Severe Acute Respiratory Syndrome (SARS) and some types of common cold. Due to this virus spreading, quarantining was mandated by the state beginning March 18, 2020. The restrictions gradually lessened, but precautions are still being taken as of the end of 2020.
<b>DCNR</b>	Pennsylvania Department of Conservation and Natural Resources

**Appendix A**

**GLOSSARY OF KEY TERMS**

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<b>DEBT SERVICE</b>	Scheduled payments of principal and interest on long and short term debt.
<b>DELINQUENT REAL ESTATE TAXES</b>	Real estate taxes that remain unpaid after the last day of the year.
<b>DEPARTMENT</b>	A major administrative segment responsible for the provision of services within a functional area.
<b>DEPRECIATION</b>	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.
<b>EXPENDITURES</b>	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.
<b>FISCAL YEAR</b>	The 12-month period that begins with the first day of any particular month and ends on the last day of the 12 <sup>th</sup> 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 <sup>st</sup> .
<b>FIXED ASSETS</b>	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.
<b>FRINGE BENEFITS</b>	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.

**Appendix A**

**GLOSSARY OF KEY TERMS**

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<b>FULL-TIME POSITION</b>	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.
<b>FUND</b>	A fiscal and accounting tool with a self-balancing set of accounts to record revenue and expenditures.
<b>FUND BALANCE</b>	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 re-appropriated as a source of funds to balance the following year's budget
<b>GASB</b>	Government Accounting Standards Board which is the authoritative accounting and financial reporting standard-setting body for state and local governments.
<b>GASB 34</b>	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.
<b>GENERAL FUND</b>	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.
<b>GENERAL OBLIGATION BONDS</b>	Bonds where repayment is backed by the full faith and credit of the government issuing them.

**Appendix A**

**GLOSSARY OF KEY TERMS**

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**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

**INTERIM TAX BILL**

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

**LOCAL SERVICES TAX (LST)**

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

**MILL**

One one-thousandth of a dollar of assessed value.

**MILLAGE**

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

**Appendix A**

**GLOSSARY OF KEY TERMS**

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<b>MISSION STATEMENT</b>	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.
<b>MODIFIED ACCRUAL BASIS</b>	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.
<b>NPDES</b>	National Pollutant Discharge Elimination System
<b>ORGANIZATIONAL CHART</b>	A graphic presentation, by function, of programs and services provided to clients or other township departments.
<b>PANDEMIC</b>	an outbreak of a disease that occurs over a wide geographic area (such as multiple countries or continents) and typically affects a significant proportion of the population
<b>PENNDOT</b>	Pennsylvania Department of Transportation.
<b>PENSION CONTRIBUTION</b>	The amount paid into a pension plan by an employer pursuant to actuarial calculations of the required amount to fund future benefits.
<b>RATING</b>	The credit worthiness of the Township as evaluated by independent agencies relating to the repayment of debt.
<b>REVENUE</b>	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.
<b>REVENUE ESTIMATE</b>	A formal estimate of how much revenue will be earned from a specific revenue source for some future time period.

**Appendix A**

**GLOSSARY OF KEY TERMS**

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<b>SERVICES</b>	Professional or technical expertise purchased from external sources or Output provided taxpayers by township departments.
<b>SINGLE AUDIT</b>	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.
<b>SURPLUS</b>	Annual revenue exceeds annual expenditures of a fund, creating an increase in fund balance.
<b>TAX LEVY</b>	The total amount to be raised by Township real estate taxes.
<b>TAX RATE</b>	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.
<b>TAXES</b>	Compulsory charges levied by the Township for the purpose of financing services performed for the common benefit of citizens.
<b>UNDESIGNATED FUND BALANCE</b>	Undesignated General Fund balance is defined as those financial resources available for spending and therefore not reserved for specific purposes such as encumbrances.
<b>USER FEE (USER CHARGE)</b>	The payment of a fee for direct receipt of a public service by the party benefiting from the service.