

2020 Warwick Township Budget and Fiscal Plan



Presented October 21, 2019
Adopted November 18, 2019

Kyle W. Seckinger, MPA, Township Manager/Secretary/Treasurer

Warwick Township Board of Supervisors:

Judith A. Algeo, Esq., Chair

John W. Cox, Vice Chairman

Edward P. Thompson, Member

General Fund 01

2020 Budget

Ordinary Income/Expense
Income

301 · Real Property Taxes	
301.100 · Real Estate Taxes Current years	2,000,000.00
301.200 · Real Estate Taxes-Prior Year's	500.00
301.400 · Real Estate Taxes-Delinquent	13,500.00
301.600 · Real Estate Taxes-Interim	7,000.00
Total 301 · Real Property Taxes	2,021,000.00
310 · Local Tax Enabling Act Taxes	
310.100 · Real Estate Transfer Taxes	520,000.00
310.200 · Earned Income Tax	3,250,000.00
310.500 · Local Service Tax	196,000.00
310.600 · Admissions Taxes	33,000.00
Total 310 · Local Tax Enabling Act Taxes	3,999,000.00
321 · Business Licenses and Permits	
321.700 · Amusement Permits	260.00
321.800 · Cable Television Franchise	350,000.00
321.900 · Other Licences & Permits	1,200.00
321.902 · Contractors Registration	9,000.00
Total 321 · Business Licenses and Permits	360,460.00
322 · Non-Business Licenses & Permits	
322.820 · Road Encroachment Permits	2,000.00
Total 322 · Non-Business Licenses & Permits	2,000.00
331 · Fines	
331.000 · Fines	45,000.00
331.100 · Alarm Fines	2,000.00
331.120 · Ordinance Violation Fines	1,000.00
Total 331 · Fines	48,000.00
341 · Interest Earnings	
341.000 · Interest Earnings	95,000.00
Total 341 · Interest Earnings	95,000.00
342 · Rents and Royalties	
342.000 · Rents-Water and Sewer Authority	48,000.00
342.100 · Rent --Land	250.00
Total 342 · Rents and Royalties	48,250.00
354 · State Capital/Operating Grant	
354.100 · Dept of Economic Development	250.00
Total 354 · State Capital/Operating Grant	250.00
355 · State Shared Revenues	
355.010 · Utilities Real Estate Tax	7,000.00
355.080 · Alcoholic Beverage Tax	1,950.00
355.090 · Recycling Grant	32,000.00
355.130 · Foreign Fire Insurance Prem.Tax	120,620.00
Total 355 · State Shared Revenues	161,570.00
357 · Local Government Units Capital	
357.050 · State Aid - Pension Plans	251,000.00
Total 357 · Local Government Units Capital	251,000.00
361 · General Government	
361.300 · Zoning Permits	50,000.00
361.330 · Subdiv/L.D. Filing Fees	35,000.00
361.340 · Zoning Hearing Board Fees	10,000.00

General Fund 01

	<u>2020 Budget</u>
361.350 · Adm. Charges	40,000.00
361.351 · Reimbursed Legal Fees	25,000.00
361.352 · Reimbursed Engineering Fees	100,000.00
361.400 · Registrations	7,000.00
361.500 · Sale of Maps & Ordinances,	500.00
Total 361 · General Government	<u>267,500.00</u>
362 · Public Safety	
362.110 · Sale of Copies of Accident Rpts	3,000.00
362.112 · Fines Parking Tickets	200.00
362.400 · Building Permits	250,000.00
362.401 · Building Re-inspection	1,000.00
362.450 · Occupancy Permits	60,000.00
362.452 · Fire Inspection annual & sprink	24,000.00
362.453 · Fire Marshall Re-inspection	500.00
Total 362 · Public Safety	<u>338,700.00</u>
379 · Contracted Service Revenue	
379.010 · Police Contr.Serv/Reimbursement	30,000.00
379.011 · Pub. Works Contr. Serv Reimb	500.00
Total 379 · Contracted Service Revenue	<u>30,500.00</u>
387 · Contributions and Donations	
387.000 · Contribution - Developer	13,000.00
Total 387 · Contributions and Donations	<u>13,000.00</u>
391 · Proceeds of General Fixed Asset	
391.100 · Sales of General Fixed Assets	5,000.00
Total 391 · Proceeds of General Fixed Asset	<u>5,000.00</u>
399 · Cash Balance Forwarded	
399.000 · Cash Balance Forwarded	10,550,000.00
Total 399 · Cash Balance Forwarded	<u>10,550,000.00</u>
Total Income	<u>18,191,230.00</u>
Gross Profit	<u>18,191,230.00</u>
Expense	
400 · Legislative Body	
400.110 · Salaries & Wages/Supervisors	9,750.00
400.112 · Seminar Expense/Supervisors	1,400.00
Total 400 · Legislative Body	<u>11,150.00</u>
401 · Executive	
401.112 · Seminar/Meeting Exp. - Manager	1,500.00
401.113 · Seminar - Admin Support, Financ	2,000.00
401.114 · Employee Recognition/Meeting Ex	1,000.00
401.115 · Personnel Testing & Evaluation	300.00
401.140 · Personnel Services / Salary	340,000.00
401.190 · Finance Dept Ins. Health/Life	43,000.00
401.191 · Adm. Dept Ins Health/Life/Disb	55,000.00
401.200 · Office Supplies	4,000.00
401.260 · Office Equipment--Adm.	2,000.00
401.320 · Communication Expense	8,500.00
401.325 · Postage	3,500.00
401.340 · Advertising	7,000.00
401.341 · Printing	500.00
401.350 · Officials' Bond Premium	2,400.00
401.421 · Dues/Memberships	5,000.00

General Fund 01

	2020 Budget
401.450 · Contract Services Maint/Repair	10,000.00
401.500 · Newsletter Expense	5,500.00
401.800 · Vehicle Expense	500.00
Total 401 · Executive	491,700.00
402 · Financial Administration	
402.110 · Auditing Services	18,600.00
Total 402 · Financial Administration	18,600.00
403 · Tax Collection	
403.110 · Salaries Tax Collector	37,240.00
403.111 · Salaries - Keystone EIT	45,000.00
403.112 · Salaries - Keystone LST	3,200.00
403.200 · Tax Collector's Printing & Post	2,400.00
Total 403 · Tax Collection	87,840.00
404 · Law	
404.100 · Solicitor	25,000.00
404.311 · Legal - Personnel	10,000.00
404.312 · Ordinances & Resolutions	5,000.00
404.313 · Legal Escrow Fees	25,000.00
404.314 · Litigation	6,000.00
Total 404 · Law	71,000.00
407 · Data Processing	
407.200 · Minor Hardware / Software	12,000.00
407.310 · Automated Payroll Service	6,000.00
407.450 · Contract Services Soft/Hardware	17,500.00
Total 407 · Data Processing	35,500.00
408 · Engineer	
408.310 · Engineer	30,000.00
408.313 · Engineering Escrow Fees	100,000.00
408.618 · Engineer--Township Projects	65,000.00
Total 408 · Engineer	195,000.00
409 · General Government Buildings	
409.200 · Township Building-Materials &	6,500.00
409.230 · Heating Fuel Guinea Lane	2,500.00
409.250 · Township Building-Maint& Repair	35,000.00
409.251 · EMS Building-Maint& Repair	1,000.00
409.255 · Public Works Bldg-Maint/Repair	7,000.00
409.360 · Township Building- Fuel	33,000.00
409.450 · Contracted Services-Twp.Bldg.	30,000.00
Total 409 · General Government Buildings	115,000.00
410 · Police	
410.100 · Animal Control Officer	17,000.00
410.112 · Bike Patrol/Community Policing	1,000.00
410.114 · Emergency Response Team	5,000.00
410.130 · Salaries & Wages - Uniformed	2,255,000.00
410.140 · Salaries & Wages Non-Uniformed	95,000.00
410.190 · Police Dept Ins Health/Life/Dis	480,000.00
410.191 · Police NU Ins Health/Life/Disb	25,000.00
410.200 · Office Supplies 2	2,000.00
410.201 · Postage 2	1,000.00
410.202 · Meeting Expense	250.00
410.230 · Vehicle Expense - Gasoline	27,500.00
410.238 · Clothing and Uniforms	10,000.00

General Fund 01

	2020 Budget
410.239 · Clothing/Uniform-Crossing Guard	600.00
410.240 · Clothing Maintenance	4,000.00
410.242 · Operating Supplies	4,750.00
410.259 · Operating Equipment--Cert.	3,000.00
410.260 · Operating Equipment--Police	7,000.00
410.261 · Office Equipment--Police	1,000.00
410.262 · Firearms Rep/Repair	1,000.00
410.270 · Technology	28,000.00
410.316 · Training & Evaluation	14,000.00
410.320 · Communication Ex. -Repairs	12,500.00
410.322 · Mobile Expense	3,500.00
410.342 · Printing 2	500.00
410.370 · Vehicles-Repair & Maintenance	25,000.00
410.450 · Contracted Serv./Maint. & Rep.	30,000.00
Total 410 · Police	3,053,600.00
411 · Fire	
411.300 · Fire Marshal Expenses	40,000.00
411.302 · Manuals/Dues/Subscriptions	325.00
411.303 · Fire Prevention Prog/Materials	500.00
411.304 · Emergency Management / QRS	4,000.00
411.322 · Mobil Phone Expense	350.00
411.450 · Firefighter Incentive/Retention	10,000.00
411.500 · Foreign Fire Ins. Premium Tax	120,620.00
411.800 · Vehicle Expense 2	1,750.00
Total 411 · Fire	177,545.00
412 · Ambulance/Rescue	
412.540 · Contributions and Grants	5,000.00
Total 412 · Ambulance/Rescue	5,000.00
413 · Protective Inspection	
413.210 · Code Enforcement Expenses	1,850.00
413.450 · Contracted Services-	115,000.00
Total 413 · Protective Inspection	116,850.00
414 · Planning and Zoning	
414.100 · ZHB Member Salaries	750.00
414.110 · P/Z Salaries	231,000.00
414.111 · Meeting Expense	150.00
414.190 · PZ Dept Ins Health/Life/Disb	76,000.00
414.200 · Supplies	500.00
414.270 · Technology	3,000.00
414.300 · Other Services/Charges - Court	400.00
414.314 · ZHB Legal Services	12,000.00
414.420 · Planning Seminars/Dues	1,500.00
414.451 · Credit Card Fees	800.00
414.501 · Household Hazardous Contrib.	2,000.00
414.700 · Records Management	4,000.00
414.800 · Vehicle Expense 3	500.00
Total 414 · Planning and Zoning	332,600.00
430 · Highway Maintenance - General	
430.112 · Seminar/Education/Hwy	250.00
430.114 · Employee Rocognition	150.00
430.120 · Salaries and Wages	460,000.00
430.190 · Highway Dept Ins Health/Life/Di	155,000.00

General Fund 01

	2020 Budget
430.200 · Office Supplies	600.00
430.238 · Uniforms and Safety Equipment	6,000.00
430.260 · Small Tools and Minor Equipment	10,000.00
430.316 · Training/Evaluation/Hwy	500.00
430.320 · Highway Communication	3,000.00
430.322 · Highway Mobile Phone	950.00
430.327 · Equipment Repair and Maint.	60,000.00
430.450 · Contracted Services	5,000.00
Total 430 · Highway Maintenance - General	701,450.00
432 · Highway Maintenance - Snow/Ice	
432.000 · Highway Maintenance--	60,000.00
Total 432 · Highway Maintenance - Snow/Ice	60,000.00
433 · Highway Maintenance-Street Sign	
433.000 · Traffic Lights---Peco	4,000.00
433.010 · Hgy.Maint.-Street Signs	3,000.00
433.020 · Street Markings	0.00
433.250 · Traffic Signals Maint/Repair	5,000.00
433.600 · School Zone Lights	3,500.00
Total 433 · Highway Maintenance-Street Sign	15,500.00
434 · Highway Maintenance - Lights	
434.000 · Street Lighting--Peco	38,000.00
434.250 · Street Lighting Maint/Repair	30,000.00
Total 434 · Highway Maintenance - Lights	68,000.00
436 · Highway Maintenance - Storm	
436.000 · Hghway Maintenance-Storm Sewers	75,000.00
Total 436 · Highway Maintenance - Storm	75,000.00
437 · Highway Maintenance - Repair	
437.200 · Repair of Trails	10,000.00
Total 437 · Highway Maintenance - Repair	10,000.00
438 · Highway Maintenance - Construct	
438.000 · Highway Maintenance-Roads&Brdgs	760,000.00
438.231 · Highway Fuel	15,000.00
438.232 · Diesel Fuel	15,000.00
Total 438 · Highway Maintenance - Construct	790,000.00
446 · Stormwater Management	
446.000 · Storm Water Mgmt. Flood Control	10,000.00
Total 446 · Stormwater Management	10,000.00
459 · Historical Society	
459.100 · Historic / Millbrook Society	5,000.00
459.530 · Community Program Contribution	1,500.00
Total 459 · Historical Society	6,500.00
484 · Workers Compensation	
484.000 · Worker's Comp. Insurance	85,090.00
Total 484 · Workers Compensation	85,090.00
485 · Unemployment Compensation	
485.000 · Unemploy. Comp.-Employer's Cont	9,000.00
Total 485 · Unemployment Compensation	9,000.00
486 · Insurance Premiums	
486.157 · Post Ret. Health Oblig- OPEB	25,000.00
486.158 · 457 Plan-Matching Pension	76,000.00
486.159 · Police Pension Plan Contrib	526,600.00

General Fund 01

2020 Budget

486.160 · NU Emp DB Pension Plan contrib.	80,600.00
486.161 · FICA(Social Sec)-employer contr	276,000.00
486.162 · NU Emp DC Pension Plan contr	47,000.00
486.351 · Package Policy Insurance	95,000.00
Total 486 · Insurance Premiums	<u>1,126,200.00</u>
492 · Interfund Operating Transfers.	
492.030 · Transfer to Capital Proj. Fund	320,000.00
Total 492 · Interfund Operating Transfers.	<u>320,000.00</u>
Total Expense	<u>7,988,125.00</u>
Net Ordinary Income	<u>10,203,105.00</u>
Net Income	<u>10,203,105.00</u>

Worksheet for the 2020 Budget

GENERAL FUND

REVENUES

REAL ESTATE TAXES

301.100 – REAL ESTATE TAXES - CURRENT YEAR

15.25 mills total: **8.75 mills for General Fund revenue**

The real estate tax rate expressed as a per mill (amount of tax per thousand currency units of property value), which is also known as a millage rate or mill levy. (A mill is also one-thousandth of a dollar.) To calculate the property tax, multiply the assessed value of the property by the mill rate and then divide by 1,000. For example, a property with an assessed value of \$40,000 located in Warwick with a mill rate of 15.25 mills would have a local real estate tax bill of \$610 per year.

301.200 – REAL ESTATE TAXES - PRIOR YEAR

301.400 – REAL ESTATE -DELINQUENT

Delinquent RE Taxes owed based on actual collections

301.600 – REAL ESTATE TAX - INTERIM

Based on history and economic conditions of housing industry, along with anticipated development

LOCAL TAX ENABLING ACT TAXES

310.100 – REAL ESTATE TRANSFER TAX

Number reflects YTD actual and ongoing flat real estate re-sales.

310.200 – EARNED INCOME TAX

Collected by Keystone Tax Collectors at a 1.34% collection rate- Remains primary source of operational funding.

310.500 – LOCAL SERVICE TAX

Tax paid by those employed in the boundaries of Warwick Township, collected at a 1.75% fee rate by Keystone Tax Collectors.

310.600 – ADMISSION TAXES

Equals 5% of 40% of all greens fees, 5% of other amusement admissions, including ice rink and swimming pool public admissions.

BUSINESS LICENSES & PERMITS

321.700 – AMUSEMENT PERMITS

For permits required for amusement devices.

321.800 – CABLE TV FRANCHISE

Revenue per franchise agreements with cable companies.

Worksheet for the 2020 Budget

GENERAL FUND

321.900 – OTHER LICENSES & PERMITS

Solicitation permits.

321.902 – CONTRACTORS' REGISTRATION

Registration of commercial contractors and new construction contractors.

NON-BUSINESS LICENSES AND PERMITS

322.820 – ROAD ENCROACHMENT PERMITS

Permit fees for right-of-way openings and/or replacement projects.

FINES

331.000 – FINES

Police department fines.

331.100 – FIRE ALARM FINES

Penalty collected by police for excessive false alarm calls to one building.

331.120 – ORDINANCE VIOLATION FINES

Code enforcement fines such as failure to remove snow, lack of permits, property maintenance or other ordinance violations.

INTEREST EARNINGS

341.000 – INTEREST EARNINGS

Interest incurred from current interest rates. Purchased C/Ds with funds available to invest.

C/D @ \$ 95,000.00---rate @ 2.85% ---Due 02/07/20

C/D @ \$220,000.00---rate @ 2.85% ---Due 02/07/20

C/D @ \$100,000.00---rate @ 2.75% ---Due 02/11/20

C/D @ \$150,000.00---rate @ 1.82% ---Due 04/06/20

C/D @ \$243,000.00---rate @ 2.50% ---Due 06/01/20

C/D @ \$243,000.00---rate @ 2.35% ---Due 07/09/20

C/D @ \$234,000.00---rate @ 2.15% ---Due 07/20/20

C/D @ \$244,000.00---rate @ 2.40% ---Due 07/21/20

RENTS & ROYALTIES

342.000 – RENTS

Water & Sewer Authority – Rent paid by Water & Sewer Authority for use of third floor; five-year lease for period 1/1/19-12/31/23 @ \$4,000 per month.

342.100 – RENT – LAND

Fees paid to farm open space.

Worksheet for the 2020 Budget

GENERAL FUND

STATE SHARED REVENUES & ENTITLEMENTS

354.100- DEPT OF ECONOMIC DEVELOPMENT

Floodplain management reimbursement.

355.010 – UTILITIES REAL ESTATE TAX

Amount the state refunds to local government for PECO line.

355.080 – ALCOHOL BEVERAGE TAX

Based on liquor permits in the Township. Also includes any transfers of permits during the year

Warwick Tavern @ \$300

Randazzo Pizza @ \$150

Outback @ \$300

2160 York Rd. Inc. @ \$300 (Jamison Pour House)

Bucks Golf Mgt. @ \$300 (The Bucks Club)

Neshaminy Valley Golf Club @ \$150

Heritage Creek Dev. -Golf Course @ \$300

355.090 – RECYCLING REIMBURSEMENT

State Grant minus the cost of consultants to process.

355.130 – FOREIGN FIRE INSURANCE TAX

State aid to fire companies. This is sent to WFC upon receipt.

LOCAL GOVERNMENT UNITS CAPITAL & OPERATING GRANTS

357.050 – STATE AID PENSION

State contribution to employee pensions.

sworn officers = 2 units each

FT eligible non-uniform =1 unit each

GENERAL CHARGES FOR SERVICES PLANNING & ZONING

361.300 – ZONING PERMITS

This includes zoning only permits or the portions of permits that require zoning determination.

361.330 – SUBDIVISION FILING FEES

Subdivision and land developments fees.

361.340 – ZONING HEARING BOARD FEES

Fees to cover actual costs for ZHB members, advertisement, postings, administration, staff time and stenographer.

361.350 – ADMIN CHARGES FOR DEVELOPERS

Reflects current and projected development.

361.351 – REIMBURSED LEGAL FEES

Legal fees paid through accounts receivable.

Worksheet for the 2020 Budget

GENERAL FUND

361.352 – REIMBURSED ENGINEERING FEES

Engineering fees paid through accounts receivable.

361.400 – REGISTRATIONS

Revenue from deed registrations, tenant registrations, and on-lot sewage disposal systems

361.500 – SALE OF MAPS CODES & ORDINANCES

Sale of maps, ordinances, copies and fingerprinting service. Including Right to Know requests.

PUBLIC SAFETY CHARGES FOR SERVICES – POLICE

362.110 – SALE OF ACCIDENT REPORTS

Fee charged for copy of police department accident reports.

362.112 – FINES, PARKING TICKETS

Fines for parking violations.

362.400 – BUILDING PERMITS

Fees for building, plumbing, electrical, mechanical and grading permits.

362.401 – BUILDING RE-INSPECTIONS

Fees for re-inspection following a failed or 'no-show' building inspection.

362.450 – OCCUPANCY PERMITS

Fees for occupancy permits when properties change use or occupancy.

362.452 – FIRE INSPECTIONS

Fee for annual nonresidential fire inspections performed by the Fire Marshal. Based on the number of businesses in the township, multiplied by the applicable fees in the fee schedule.

362.453 – FIRE MARSHAL RE-INSPECTIONS

Fees for re-inspection following a failed or 'no-show' fire inspection.

CONTRACTED SERVICE REVENUE

379.010 – CONTRACTED POLICE SERVICE REVENUE

Use of Police services on a contractual basis, including special events, undercover narcotic investigations and DUI checkpoints. Includes reimbursement from school district for a portion of crossing guard costs.

379.011 – PUBLIC WORKS CONTRACTED SERVICE REVENUE

Use of Public Works services on a contractual basis according to the fee schedule.

CONTRIBUTIONS AND DONATIONS

387.000 – DEVELOPER CONTRIBUTIONS

Fees-in-lieu-of sidewalks and curbs related to land development project.

Worksheet for the 2020 Budget

GENERAL FUND

PROCEEDS AND GENERAL FIXED ASSETS

391.100 – SALES OF GENERAL FIXED ASSETS

Proceeds from a sale of township vehicles and equipment.

CASH BALANCE FORWARD

399.000 – CASH BALANCE FORWARD

Estimated fund balance as of 12/31/2019 which includes committed funds of \$1,966,550 that are held as developer's escrows, reserved invested funds of \$1,903,000 and unreserved funds of \$6,680,450.

EXPENDITURES

LEGISLATIVE BODY

400.110 – SALARIES & WAGES/SUPERVISORS

Wages for Board of Supervisors members set by the State based on Township population.

400.112 – SEMINAR EXPENSE/SUPERVISORS

Attendance at BCATO and PSATS and related dues for elected official organizations. Annual subscription for Sharefile for board meeting packets and file storage.

EXECUTIVE BRANCH AND ADMINISTRATIVE PERSONNEL

401.112 – SEMINAR EXPENSE MANAGER

PELRAS, PSATS, BCATO, APMM, ICMA education conferences, and other various professional seminars. Includes cost of membership to professional organizations.

401.113 – SEMINAR EXPENSE, ADMINISTRATIVE SUPPORT, FINANCE DEPT.

Seminar/training expense for Managers Executive Secretary and finance employees. Anticipates Finance Directors attendance to GFOA. Notary renewal in 2023.

401.114 – EMPLOYEE RECOGNITION AND TEAM INCENTIVES

Meetings and incentives for employees as well as annual celebration for employees and volunteers.

401.115 – PERSONNEL TESTING AND EVALUATION

Costs for testing and evaluating new hires and current employees.

401.140 – PERSONNEL SERVICES/SALARY

Salaries for Administrative (2 FT) and Finance (1FT and 2 PT)

401.190 – FINANCE DEPT INSURANCE

Health/Dental/Life for 1.5 FT employees.

401.191 – ADMIN. INSURANCE

Health/Dental/Life/LTD/STD for 2 FT employees.

Worksheet for the 2020 Budget

GENERAL FUND

401.200 – OFFICE SUPPLIES

Office supplies for administration, finance and parks & recreation departments.

401.260 – OFFICE EQUIPMENT

Replacement/Purchase of computers, printers, and other office equipment for administration, finance and parks & recreation departments

401.320 – COMMUNICATION EXPENSE

Cost of phone system (landline) service provided by Verizon.

401.325 – POSTAGE

Cost of postage for postage machine.

401.340 – ADVERTISING

Cost of legal advertisements as required by the Second-Class Township Code.

401.341 – PRINTING

Costs of printing; including envelopes.

401.350 – OFFICIALS' BOND PREMIUM

Treasurers bond for \$3 million.

401.421 – DUES/MEMBERSHIP

Bucks County Consortium
Public Works State & County
International City Management Association
Association of Pennsylvania Municipal Managers
PA Employment Labor Relations Association
PA league of Cities and Municipalities

401.450 – CONTRACT SERVICES (MAINTENANCE/REPAIR)

Costs for copier, shredding, lease of postage machine and water cooler services.

401.500 – NEWSLETTER EXPENSE

Four editions of the Within Warwick newsletter. Including postage and informational mailings as needed, along with the cost of the Post Office bulk mailing permit.

401.800 – VEHICLE EXPENSE

Maintenance/repair costs for manager vehicle including routine inspections and maintenance.

FINANCIAL ADMINISTRATION AND TAX COLLECTION

402.110 – AUDITING SERVICES

Costs for Bee, Bergvall and Company to perform annual audit/financial statements.

403.110 – TAX COLLECTOR SALARY

Worksheet for the 2020 Budget

GENERAL FUND

Portion of \$65,000 salary set by resolution until 2021.

403.111 – TAX COLLECTOR EARNED INCOME TAX

Keystone Collections Group: 1.34% commission rate. Appointed by TCC per Act 32.

403.112 – TAX COLLECTOR LOCAL SERVICE TAX

Keystone Collections Group: 1.75% commission rate.

403.200 – TAX COLLECTOR'S PRINT & POSTAGE

Cost of printing and postage for tax bills.

403.350 – TAX COLLECTOR'S BOND

Cost of Tax Collector's Bond. Next renewal for four-year term will be paid in 2021 for 2022.

LAW

404.100 – SOLICITOR (TOWNSHIP)

General legal matters, attendance at meetings, and real estate matters.

404.311 – LEGAL LABOR ATTORNEY

Personnel legal matters. Includes labor contract year for Public Works union (2020).

404.312 – ORDINANCES AND RESOLUTIONS

Legal review/drafting of ordinances and resolutions. Including administrative costs for ordinance adoption.

404.313 – LEGAL ESCROW FEES

Legal fees incurred and invoiced to property owner/developer's escrow account.

404.314 – LITIGATION

Attorney costs of litigation.

DATA PROCESSING

407.200 – MINOR HARDWARE/SOFTWARE MAINTENANCE

Replacement/purchase of computers, printers and accessories for administration, finance, parks & recreation and public works. Including annual software support fees.

407.310 – AUTOMATED PAYROLL SERVICE

407.450 – CONTRACT SERVICES FOR IT

Contracted costs for IT services including 2 local servers, ~20 workstations, firewall support, remote updates, backups, and general technology support.

Worksheet for the 2020 Budget

GENERAL FUND

TOWNSHIP ENGINEER

408.310 – ENGINEER

Costs for monthly retainer which includes attendance to scheduled meetings and responding to resident complaints. General engineering and engineering reviews as needed for regular business. Reviews for permits are recaptured through the permit fees.

408.313 – ENGINEER ESCROW FEES

Engineer fees incurred and invoiced to property owner's escrow account.

408.618 – ENGINEER- TOWNSHIP PROJECTS

Cost for engineering of township projects, road improvement projects, drainage projects, grant administration, and other projects as assigned. NPDES TMDL/MS4 plan development and annual reporting as required by DEP.

GENERAL GOVERNMENT BUILDINGS AND PLANT

409.200 – TOWNSHIP BLDGS. MATERIALS AND SUPPLIES

Supplies for Township and Public Works buildings, including paper supplies and trash bags.

409.230 – HEATING FUEL GUINEA LANE

Cost of heating fuel at public works facility.

409.250 – TOWNSHIP BLDG. MAINT./REPAIR

Township building maintenance and repair. Including roofing, siding, generator, HVAC, electrical, plumbing repairs, and general construction, as needed.

409.251 – EMS BUILDING MAINT./REPAIR

EMS building maintenance and repair needs at not covered through lease agreement.

409.255 - PUBLIC WORKS BLDG. MAINT./REPAIR

Public Works facility maintenance and repair needs. Including roofing, siding, generator, HVAC, electrical, plumbing repairs, and general construction, as needed.

409.360 – TOWNSHIP BLDGS. FUEL

Cost of heating fuel at township building.

409.450 – CONTRACTED SERVICES

- Trash removal
- Exterminator
- Elevator maintenance
- Security System
- Cleaning Services
- Fire Alarm System Testing

Worksheet for the 2020 Budget

GENERAL FUND

POLICE

410.100 – ANIMAL CONTROL OFFICER

Subcontract with Warminster Township to pick up animals of all types and place in facility in Warminster. Reflects new agreement with weighted percentages for each municipality utilizing this service.

410.112 – COMMUNITY POLICING / BIKE PATROL

Costs for bike and equipment repairs, Youth Aid Panel, community signs and promotional items.

410.114 – SPECIAL RESPONSE TEAM

Townships share of special response team program with other Central Bucks communities and necessary equipment.

410.130 – SALARIES AND WAGES

This includes 3.25% increase (per Collective Bargaining) in salary for sworn officers plus overtime, training time, court costs and other salary items required by CBA.

410.140 – SALARIES NON-UNIFORMED

This item includes 1 FT and anticipates the hiring of 1 PT clerical person school crossing guards and anticipates 3% increase, depending on performance.

410.190 – EMPLOYEE BENEFITS (SWORN)

Health/Dental/Life/Disb: Aetna HMO 10/20 per contract.

410.191- POLICE BENEFITS (CLERICAL)

Health/Dental/Life: Aetna HMO 10/20 (1 employee)

410.200 – OFFICE SUPPLIES

Office supplies police department.

410.201 – POSTAGE

Share of postage machine costs located in Administration.

410.202 – MEETING EXPENSE

Costs of police department meetings.

410.230 – VEHICLE GASOLINE

Gasoline for police vehicles.

410.238 – CLOTHING & UNIFORMS

Replacement items for sworn officers including bullet proof vests.

410.239 – CLOTHING & UNIFORMS- CROSSING GUARD

Replacement items for crossing guards.

Worksheet for the 2020 Budget

GENERAL FUND

410.240 – UNIFORM MAINTENANCE

Police uniform dry cleaning, per CBA contract.

410.242 – OPERATING SUPPLIES AND OTHER SERVICES

Medical Supply Kits, Flares, Fire Extinguishers, Ammunition, Reference Materials

410.259 – OPERATING EQUIPMENT CERTIFY

Costs to:

Certify Vehicles – Speedometers

Certify Equipment – Radar and Taser Equipment

Certifications from inspection stations

410.260 – OPERATING EQUIPMENT

Operational equipment

410.261 – OFFICE EQUIPMENT

Office equipment needed including monitors and printers

410.262 – FIREARMS REPAIR/REPLACE

Replacement and repair of firearms.

410.270 – TECHNOLOGY

IT services for Police Department and hardware/software maintenance and replacement.

410.316 – TRAINING & EVALUATION

Mandatory and elective police training. Anticipates training for new officer in 2020.

410.320 – COMMUNICATIONS EXPENSE/REPAIRS

Monthly internet, telephone voice and fax lines including necessary repairs.

410.322 – MOBILE PHONE EXPENSE

Verizon mobile phones and air cards for administrative and supervisory officers.

410.342 – PRINTING AND ADVERTISEMENT

Including: Letterhead
Parking tickets
Warning cards

410.370 – POLICE VEHICLE MAINT/REPAIR

Police vehicle maintenance and repairs.

410.450 – CONTRACTED SERVICES

Shredding, Copier, All Traffic Solutions.

Worksheet for the 2020 Budget

GENERAL FUND

FIRE

411.300 – FIRE MARSHAL SALARY

PT Fire Marshal Salary.

411.302 – MANUALS/DUES/ SUBSCRIPTIONS

Includes various books, dues and biennial subscriptions (NFPA) for the Fire Marshal to retain his certifications.

411.303 – FIRE PREVENTION PROGRAM MATERIALS

Fire prevent materials for FM to use at schools/nonprofits for fire prevention presentations.

411.304 – EMERGENCY MANAGEMENT QRS

Costs of equipment and training for QRS program.

411.322 – MOBILE EXPENSE

Mobile phone for Fire Marshal.

411.450 – FIREFIGHTER INCENTIVE & RETENTION

Funding for WFC recruitment and retention program.

411.500 – FOREIGN FIRE INS PREMIUM TAX

State funds disbursed to WFC.

411.800 – VEHICLE EXPENSE

Maintenance and repair of Fire Marshal vehicle (2008 Ford Escape).

412.540 – AMBULANCE/ RESCUE

Annual building maintenance contribution to local emergency ambulance service.

CODE ENFORCEMENT/PROTECTIVE INSPECTIONS

413.210 – CODE ENFORCEMENT EXPENSES

Includes updated codebook editions and supplements for Building Inspector, Fire Marshal, Zoning Officer and Code Enforcement Officers. Includes dues related to sustaining/acquiring certification for Township inspection staff. Miscellaneous expenses to perform code enforcement.

413.450 – CONTRACT SERV BLDG INSPECT FEES

Cost of third-party building inspection service.

PLANNING/ZONING

414.100 – ZHB MEMBER SALARIES

ZHB members compensated at \$35/hearing.

414.110 – PZ DEPARTMENT SALARIES

Worksheet for the 2020 Budget

GENERAL FUND

Salary of Department Head, Zoning Officer and 2 FT clerical.

414.111 – MEETING EXPENSES

Costs of PAAZO meetings, department meetings and /or other Township related meetings.

414.190 – PZ DEPARTMENT EMPLOYEE BENEFITS

Health/Dental/Life/Disb: Aetna HMO 10/20

414.200 – SUPPLIES

Office supplies for Planning and Zoning department

414.270 – TECHNOLOGY

Includes any software or hardware replacements, upgrades, or purchases as needed. Includes BS&A Building Department software and Firehouse software.

414.300 – OTHER SERVICES/CHARGES

Relating to court citations filed with District Justice.

414.314 – ZHB LEGAL SERVICES

Costs of ZHB solicitor and stenographer.

414.420 – PLANNING SEMINARS & DUES

To attend seminars relating to planning, zoning, building, fire, personnel management, labor law and other related topics. Notary renewal in 2023.

414.451 – CREDIT CARD FEES

Bank fees for credit card acceptance at front desk; offset by 3% surcharge charged for credit card usage.

414.501 – HOUSEHOLD HAZARDOUS CONTRIBUTION

Amount determined by County for participation for our residents.

414.700 – RECORDS MANAGEMENT

Code book updates as ordinances are adopted.

414.800 – VEHICLE EXPENSE

Mileage reimbursement for Planning and Zoning employees using personal vehicles for Township activities and maintenance on code enforcement vehicle. (2008 Ford Escape)

HIGHWAY MAINTENANCE GENERAL (PUBLIC WORKS DEPARTMENT)

430.112 – MANAGEMENT SEMINAR/EDUCATION

Seminar and training for Public Works Director.

430.114 – EMPLOYEE RECOGNITION

Employee recognition, including meals for employees during extended call outs (i.e. snow storms).

Worksheet for the 2020 Budget

GENERAL FUND

430.120 – SALARIES & WAGES

For maintenance employees, Public Works Director and PT administrative assistant. Amount includes anticipated amount of PTO buy back. Includes two seasonal landscaping employees for 16 weeks each.

430.190 – HIGHWAY EMPLOYEE BENEFITS

Health/Dental/Life/Disb: Aetna HMO 10/20

430.200 – OFFICE SUPPLIES

Office supplies for Public Works department.

430.238 – UNIFORMS & SAFETY EQUIPMENT

Uniform purchases and cleaning for maintenance employees. Purchases of necessary safety equipment including ANSI III reflective coats and vests.

430.260 – SMALL TOOLS & MINOR EQUIPMENT

Small or minor equipment such as chainsaws, string trimmers, drills, tools, and shop supplies.

430.316 – TRAINING/EVALUATION HIGHWAY EMPLOYEES

Training for Public Works department maintenance employees.

430.320 – HIGHWAY COMMUNICATION

Cost of two landlines. One for security system and one for fax.

430.322 – HIGHWAY MOBILE PHONE

PW mobile phones.

430.327 – EQUIPMENT MAINT./REPAIR

Vehicle and equipment maintenance and repair.

430.450 – CONTRACTED SERVICES

Contracted services including: copier lease, water cooler, exterminator, and fuel tank cleaning service contracts.

HIGHWAY MAINTENANCE – SNOW AND ICE REMOVAL

432.000 – WINTER MAINTENANCE

Township roads snow and ice removal. Including costs of supplemental plow and snow removal contractors along with road salt.

HIGHWAY MAINTENANCE – STREET SIGNS & TRAFFIC SIGNALS

433.000 – TRAFFIC LIGHTS – ELECTRIC

Cost of electricity provided to traffic lights.

433.010 – HIGHWAY MAINTENANCE – STREET SIGNS

New and replacement streets signs, as needed.

Worksheet for the 2020 Budget

GENERAL FUND

433.250 – TRAFFIC SIGNAL MAINT./REPAIR

In addition to the regular maintenance and repairs, we are mandated by PADOT Permits to annually inspect the following intersections:

- Bristol & Tulip
- Tulip & York
- York & Meyer
- York & Almshouse
- York & Kendarbren
- York & Mill
- York & Ridge
- York & Deer Run
- Land & Almshouse
- Guinea & Almshouse
- Bristol and Valley View

433.600 – SCHOOL ZONE LIGHTING MAINT./REPAIR

Maintenance and repair of school zone lights. Including annual cost to certify school zones at \$150.00 per zone.

This includes: Warwick Elementary
Jamison Elementary
Bridge Valley Elementary

Maintenance of new lights is \$1200 every 5 years. Two lights in 2024, six in 2025.

HIGHWAY MAINTENANCE – LIGHTS

434.000 – STREET LIGHTING

Cost of electricity for street lights.

434.250 – STREET LIGHTING MAINT./REPAIR

Street lighting maintenance and repair. Currently, subcontracted with Northampton Township. Includes the systematic updating of street light with LED light fixtures, new glass, pole sleeves and bases.

HIGHWAY MAINTENANCE – STORM

436.000 – MAINTENANCE OF STORM SEWERS/INLETS

Includes both general maintenance of storm sewers and new State/Federal requirements based on TMDL's (total max. daily load). Ongoing pipe and/or inlet top replacements throughout township. Basin low flow channel maintenance. Storm sewer pipe sealing, as needed.

HIGHWAY MAINTENANCE – REPAIR

437.200 – REPAIR OF TRAILS

Repairs to township owned asphalt or stone trails.

Worksheet for the 2020 Budget

GENERAL FUND

438.000 – MAINTENANCE/REPAIR OF ROADS AND BRIDGES

Repairs of roads and bridges, and contracted road work completed that is above the cost of liquid fuels reimbursement. Includes guiderail installations, curbing and all non-contracted work related to road construction.

438.231 – GAS FUEL COSTS FOR VEHICLES/EQUIPMENT

Gasoline costs for Public Works vehicles and equipment.

438.232 – DIESEL FUEL COSTS FOR VEHICLES/EQUIPMENT

Diesel fuel for Public Works fleet of vehicles.

446.000 – STORMWATER MANAGEMENT/FLOOD CONTROL

Work related to meet MS4 requirements. Including fee for EPA Clean Water Act.

HISTORICAL SOCIETY

459.100 – HISTORIC/MILLBROOK SOCIETY

Amount to pay P&C insurance for Moland House and incidental costs/work on property by Twp.

459.530 – COMMUNITY PROGRAM CONTRIBUTION

Grant to assist various programs for Township resident enrichment.

WORKERS COMPENSATION INSURANCE

484.000 – WORKERS COMPENSATION

Workers compensation insurance premium.

485.000 – UNEMPLOYMENT COMPENSATION INSURANCE

Payroll tax based on taxable wage base multiplied by contribution rate.

INSURANCE PREMIUMS

486.157 – POST RET. HEALTH OBLIG. (OPEB)

Funding needed to cover post retirement healthcare obligations for 2020.

486.158 – 457 PLAN- MATCH CONTRIBUTION

Township Match to 457 Plan for employees hired prior to benefit change.

486.159 – POLICE PENSION FUND CONTRIBUTION

Minimum Municipal Obligation.

486.160 – NU EMP PENSION PLAN CONTRIBUTION

Minimum Municipal Obligation to Defined Benefit Pension Plan for employees hired prior to 9/9/2013. Changed from defined benefit to defined contribution for new hires and current employees who "opted" in. (486.162)

Worksheet for the 2020 Budget

GENERAL FUND

486.161 – FICA (SOCIAL SECURITY)

Employer's contribution.

486.162 – NU EMP DEFINED CONTRIBUTION PENSION PLAN CONTRIBUTION

Minimum Municipal Obligation to 401 A Plan for employees in Defined Contribution Plan - Changed from defined benefit defined contribution for new hires effective 9/9/13, and current employees who "opted" in. Township provides 6% of salary as contribution to pension annually.

486.351 – PACKAGE POLICY INSURANCE – PROPERTY AND CASUALTY COVERAGE

Insurance premium for all properties and assets.

INTERFUND OPERATING TRANSFERS

492.030 – TRANSFER TO CAPITAL PROJECTS FUND

Transfer for budgeted capital projects.

Capital Projects Fund 30

2020 Budget

Income	
341 · INTEREST EARNINGS	
341.000 · INTEREST EARNINGS	200.00
Total 341 · INTEREST EARNINGS	<u>200.00</u>
351 · HIGHWAY & STREETS GRANT	
351.000 · BRIDGE GRANT	322,000.00
Total 351 · HIGHWAY & STREETS GRANT	<u>322,000.00</u>
392 · INTERFUND OPERATING TRANSFERS	
392.010 · TRANSFER FROM GENERAL FUND	320,000.00
392.050 · TRANSFER FROM CAPITAL RESERVE	20,000.00
Total 392 · INTERFUND OPERATING TRANSFERS	<u>340,000.00</u>
399 · CASH BALANCE FORWARDED	
399.000 · CASH BALANCE FORWARD	150.00
Total 399 · CASH BALANCE FORWARDED	<u>150.00</u>
Total Income	<u>662,350.00</u>
Expense	
401 · EXECUTIVE	
401.747 ADMINISTRATION FURNITURE	8,000.00
Total 401 · EXECUTIVE	<u>8,000.00</u>
404 · LAW	
404.300 · Franchise Contract Legal Fees	5,000.00
Total 404 · LAW	<u>5,000.00</u>
409 · GENERAL GOV BUILDING & PLANT	
409.452 · CAPITAL IMPROVEMENTS MUNICIPAL	51,000.00
409.453 · CAPITAL IMPROVEMENTS GUINEA LN	89,350.00
Total 409 · GENERAL GOV BUILDING & PLANT	<u>140,350.00</u>
410 · POLICE	
410.452 · POLICE CAPITAL IMPROVEMENTS	22,000.00
410.745 · POLICE VEHICLE	55,000.00
410.746 · TECHNOLOGY	20,000.00
Total 410 · POLICE	<u>97,000.00</u>
430 · PUBLIC WORKS	
430.400 · PUBLIC WORKS PROJECTS	18,500.00
430.500 · PUBLIC WORKS- Other	20,000.00
Total 430 · PUBLIC WORKS	<u>38,500.00</u>
438 - HWY MAINT CONST/ HWY & BRIDGES	
438.000 HIGHWAY MAINT ROADS & BRIDGES	372,000.00
Total Expense	<u>660,850.00</u>
Net Income	<u>1,500.00</u>

Worksheet for the 2020 Budget

CAPITAL PROJECTS FUND

INCOME

341.000 – INTEREST EARNINGS

Interest incurred from current interest rates

351.000 – HIGHWAY & STREETS GRANT

Bridge grant approved from 2019 with 20% participation

INTERFUND OPERATING TRANSFERS

392.010 – TRANSFER FROM GENERAL FUND

Current year funding of Capital Projects

392.050 – TRANSFER FROM CAPITAL RESERVE

Transfer from basin reserves to complete basin maintenance

CASH BALANCE FORWARD

399.000 – CASH BALANCE FORWARD

Estimated fund balance as of 12/31/2019

EXPENDITURES

EXECUTIVE

401.747 – ADMINISTRATIVE FURNITURE

Replacement of work stations in administrative office

404.300 – LEGAL FEES

Verizon and Comcast franchise contract negotiation with Bucks County Consortium

GENERAL GOVERNMENT BUILDING AND PLANT

409.452 – CAPITAL IMPROVEMENTS MUNICIPAL

Partial HVAC replacement- \$20,000

537 Plan Update, continuation of revision to Act 537 Plan- \$31,000

409.453- CAPITAL IMPROVEMENTS GUINEA LANE

Parking Lot paving of Public Works facilities

Worksheet for the 2020 Budget

CAPITAL PROJECTS FUND

POLICE

410.452 – PATROL CAPITAL IMPROVEMENTS

Repair exterior stucco wall from water damage

410.745 – POLICE VEHICLE

One Police Responder 4X4 vehicle including transfer of equipment and upfitting

410.746 – TECHNOLOGY

Replacement of in-car dash camera system, (3) cameras

PUBLIC WORKS

430.400 – PUBLIC WORKS PROJECTS

Update (6) six school flashers with updated technology

430.500 – PUBLIC WORKS – OTHER

Maintenance and repair of basins

438.000 – HIGHWAY MAINT ROADS & BRIDGES

Dark Hollow Rd and Fairway Dr bridge repairs with grant award from 2019 and 20% township contribution.

Parks & Recreation Fund 37

2020 Budget

Income	
301 · Real Property Taxes	
301.100 · REAL ESTATE TAXES CURRENT YEAR	171,000.00
301.200 · REAL ESTATE TAXES PRIOR YEAR	200.00
301.400 · REAL ESTATE TAXES DELINQUENT	1,600.00
301.600 · REAL ESTATE TAXES INTERIM	500.00
Total 301 · Real Property Taxes	<u>173,300.00</u>
341 · Interest Earnings	
341.000 · INTEREST EARNINGS	3,100.00
Total 341 · Interest Earnings	<u>3,100.00</u>
360 · Culture--Recreation	
360.001 · Summer Camp - Teen	34,000.00
360.002 · Summer Camp - Youth Day Camp	77,000.00
360.004 · Arts Programs	22,000.00
360.005 · Sports Programs	70,000.00
360.007 · Trips	5,500.00
360.410 · Vendor Commissions	100.00
360.801 · FIELD USAGE FEE	10,000.00
360.810 · PARK USAGE FEE	6,000.00
360.820 · EXCURSION/TICKET SALES	27,000.00
360.830 · SPECIAL EVENTS PERMITS	600.00
Total 360 · Culture--Recreation	<u>252,200.00</u>
387 · Contrib. & Donats Privt. Source	
387.100 · CONTRIBUTION - DEVELOPER	10,000.00
387.200 · MOVIES IN THE PARK	3,400.00
387.300 · SEASONAL CELEBRATIONS	2,000.00
387.500 · LEWY BODY WALK	8,500.00
Total 387 · Contrib. & Donats Privt. Source	<u>23,900.00</u>
399 · Cash Balance Forward	
399.000 · CASH BALANCE FORWARDED	546,200.00
Total 399 · Cash Balance Forward	<u>546,200.00</u>
Total Income	<u>998,700.00</u>
Gross Profit	<u>998,700.00</u>
Expense	
403 · Tax Collector	
403.110 · Salary - Tax Collector	3,200.00
Total 403 · Tax Collector	<u>3,200.00</u>
450 · Park & Recreation--Other	
450.007 · Trips / Tickets	4,500.00
450.450 · Contracted Services	6,200.00
450.820 · Excursion/Ticket Sales	27,000.00
Total 450 · Park & Recreation--Other	<u>37,700.00</u>
451 · ADMINISTRATION	
451.112 · Seminars/Education	1,000.00
451.113 · Meeting Expense	100.00
451.320 · Communication / Phones	1,600.00
451.400 · Office Supplies	600.00
451.421 · Dues/Subscriptions	250.00
451.451 · Credit card fees	4,800.00
Total 451 · ADMINISTRATION	<u>8,350.00</u>
452 · Participant Recreation	

Parks & Recreation Fund 37

	<u>2020 Budget</u>
452.001 · Summer Camp - Teen	21,500.00
452.002 · Summer Camp - Youth Day Camp	18,500.00
452.004 · Arts Programs	11,000.00
452.005 · Sports Programs	40,000.00
452.101 · Summer/Teen Camps Salaries	31,000.00
Total 452 · Participant Recreation	<u>122,000.00</u>
453 · Spectator Recreation	
453.200 · Movies in the Park	3,200.00
Total 453 · Spectator Recreation	<u>3,200.00</u>
454 · Parks	
454.100 · Park Salaries /Maintenance	70,000.00
454.140 · Salary - Park Admin/Programs	140,000.00
454.150 · Park Employees Benefits	75,000.00
454.200 · Maintenance & Repair of Equip.	40,000.00
454.202 · Playground Maintenance/Repair	1,500.00
454.203 · Vehicle/Equip. Maint.&Repair	2,000.00
454.204 · Landscape/Fields/Facility Maint	28,000.00
454.205 · Sanitation/Portable Toilets	3,200.00
454.300 · Peco - Parks	6,500.00
Total 454 · Parks	<u>366,200.00</u>
457 · Civic & Military Celebrations	
457.300 · SEASONAL CELEBRATIONS	4,500.00
457.500 · LEWY BODY WALK	8,500.00
Total 457 · Civic & Military Celebrations	<u>13,000.00</u>
Total Expense	<u>553,650.00</u>
Net Income	<u>445,050.00</u>

Worksheet for the 2020 Budget

PARKS & RECREATION FUND

REVENUES

REAL PROPERTY TAXES

301. – REAL ESTATE TAXES

.75 mills

Interest Earnings

341.000 – INTEREST EARNINGS

Interest incurred from current interest rates

CULTURE – RECREATION

360.001 – SUMMER CAMP – TEEN

Revenue from three weeks of Teen Camp

360.002 – SUMMER CAMP – YOUTH DAY CAMP

Revenue from full day camps offered at Bridge Valley Elementary School

360.004 – ARTS PROGRAMS

Non-sport related program revenue such as children dancing, science camps, babysitting workshops, Let's Get Messy, Children Making Music, art programs, kids night out events, and any other non-sport programs.

360.005 – SPORTS PROGRAMS

Payments from all sports based programs and contracted sports camps.

360.007 – TRIPS

Revenue from township sponsored trips

360.410 – VENDOR COMMISSIONS

Revenue from drink machines at pavilion and PW building

360.801 – FIELD USAGE FEE

Application fee for field use from user groups to use township courts/fields

Warrington Soccer

Warriors Lacrosse Inc.

Warrington Warwick AA Softball

Robert Weller

360.810 – PARK USAGE FEE

Revenue from community room and pavilion rentals.

360.820 – EXCURSION/TICKET SALES

Tickets to recreation sold through PRPS and tickets sold through movie theatres.

Worksheet for the 2020 Budget

PARKS & RECREATION FUND

360.830 – SPECIAL EVENTS PERMITS

Revenue from Special Permit Applications.

CONTRIB. & DONATIONS PRIVT. SOURCE

387.100- DEVELOPER CONTRIBUTIONS

Active and common open space fees-in-lieu of and fees-in-lieu of tree replacement.

387.200 – CONCERTS & MOVIES

Sponsorship received, as well as, revenue from concession sales at the concerts and movies.

387.300 – SEASONAL CELEBRATIONS

Sponsorship special events held throughout the year.

387.500 – LEWY BODY WALK

Revenue from the Lewy Body Walk.

CASH BALANCE FORWARD

399.000 – CASH BALANCE FORWARD

Estimated fund balance as of 12/31/2019

EXPENDITURES

TAX COLLECTOR

403.110 – SALARY – TAX COLLECTOR

Portion of salary set by resolution.

PARK & RECREATION OTHER

450.007 – TRIPS

Costs associated with township sponsored trips.

450.450 – CONTRACTED SERVICES

Contracted services, including: copier lease, fax, recreation software fees, and web certification.

450.820 – EXCURSION/TICKET SALES

Cost of purchasing discounted movie, amusement park and ski resort tickets.

ADMINISTRATION

451.112 – SEMINARS/EDUCATION

Seminars and education, including attendance at PRPS conference

Worksheet for the 2020 Budget

PARKS & RECREATION FUND

451.113 – MEETING EXPENSE

Meeting expenses for hosting meetings/training opportunities.

451.320 – COMMUNICATIONS/PHONES

Mobile phone expenses.

451.400 – OFFICE SUPPLIES

Office supplies for the Parks and Recreation department.

451.421 – DUES/SUBSCRIPTIONS

Membership to the State and Parks and Recreation Association (PRPS) as well as the County organization.

451.451 – CREDIT CARD FEES

Fees for online registration (over 90% of all registrations) and credit card acceptance at front desk.

PARTICIPANT RECREATION

452.001 – SUMMER TEEN CAMP

Expenses for three weeks of teen camp (excluding salaries)

452.002 – SUMMER CAMP YOUTH DAY CAMP

Expenses for day camp (excluding salaries)

452.004 – ART PROGRAMS

Expenses associated with arts related programs. Instructor fees, supplies, learning materials, etc.

452.005 – SPORTS PROGRAMS

Expenses associated with sports related programs. Instructors fees, materials, and maintenance.

452.101 – SUMMER/TEEN CAMP SALARIES

Salaries for staff of Day Camp and Teen Camp.

SPECTATOR RECREATION

453.200 – MOVIES IN THE PARK

Cost of entertainment and refreshments for sale at these events. Including movie rentals.

PARKS

454.100 – PARK SALARIES/MAINTENANCE

One FT maintenance employee

454.140 – SALARY – PARK ADMIN/PROGRAMS

Salaries for Director and Program Coordinator.

Worksheet for the 2020 Budget

PARKS & RECREATION FUND

454.150 – PARK EMPLOYEE BENEFITS

3 FT employees. Health/Dental/RX/Life and Workers Comp.

454.200 – MAINTENANCE & REPAIR OF EQUIP.

Maintenance and repair of park equipment including restrooms, courts, and fields.

454.202 – PLAYGROUND/MAINTENANCE/REPAIR

Includes routine repairs to playground equipment and upkeep.

454.203 – VEHICLE/EQUIP. MAINTENANCE & REPAIR

Used for vehicle/truck inspections and maintenance.

454.204 – LANDSCAPE/FIELDS/FACILITY MAINT.

All contacted services to the athletic fields for pest management, fertilization, etc.
Maintenance of open space including trees.

454.205 – SANITATION/PORTABLE TOILETS

Seasonal portable toilets throughout the parks system.

454.300 – PECO – PARKS

Cost of electricity for all township parks.

CIVIC AND MILITARY CELEBRATIONS

457.300 – SEASONAL CELEBRATIONS

Costs associated a variety of celebrations held throughout the year.

457.500 – LEWY BODY WALK

Costs associated with Lewy Body that will be recovered with donations and fees.

Parks & Recreation Capital Projects Fund 38

	<u>2020 Budget</u>
Income	
301 · Real Property Taxes	
301.100 · Real Estate Taxes-Current Years	171,000.00
301.200 · Real Estate Taxes-Prior Year	200.00
301.400 · Delinquent Taxes	1,600.00
301.600 · Real Estate Taxes-Interim	500.00
Total 301 · Real Property Taxes	<u>173,300.00</u>
341 · Interest Earnings	
341.010 · Interest Earnings	3,100.00
Total 341 · Interest Earnings	<u>3,100.00</u>
354 · Operating Grants	
354.010 · State Grants	
354.070 · Recreation Grant	500,000.00
Total 354 · Operating Grants	<u>500,000.00</u>
387 · Contributions and Donations	
387.100 · Contributions - Developer	10,000.00
Total 387 · Contributions and Donations	<u>10,000.00</u>
399 · Cash Balance Forward	
399.000 · Cash Balance Forward	457,200.00
Total 399 · Cash Balance Forward	<u>457,200.00</u>
Total Income	<u>1,143,600.00</u>
Expense	
403 · Tax Collector	
403.110 · Salary - Tax Collector	3,200.00
Total 403 · Tax Collector	<u>3,200.00</u>
452 · Park & Recreation Capital	
452.701 · Park & Rec. Capital Constructio	111,000.00
452.702 · RESTRICTED exp -Memorial Park	520,000.00
452.746 · Park & Rec. Equipment Purchase	36,000.00
Total 452 · Park & Recreation Capital	<u>667,000.00</u>
Total Expense	<u>670,200.00</u>
Net Income	<u>473,400.00</u>

Worksheet for the 2020 Budget

PARKS & RECREATION CAPITAL FUND

REVENUE

INCOME

301 - REAL ESTATE TAXES

.75 mills

341.010 – INTEREST EARNINGS

Interest incurred from current interest rates

354.070 - RECREATION GRANT

Federally approved Headquarters Trail System Grant

387.100 – CONTRIBUTIONS- DEVELOPER

Contributions from developers and sponsors for park improvements.

CASH BALANCE FORWARD

399.000 – CASH BALANCE FORWARD

Estimated fund balance as of 12/31/2019

EXPENDITURES

TAX COLLECTOR

403.110 – TAX COLLECTOR

Portion of salary allocated from millage

452.701 – PARK & REC. CAPITAL CONSTRUCTION

1. Recreation Station renovations- \$10,000
2. Basketball court repair- \$5,000
3. Safety Town buildings- \$5,000
4. Wood carpet in various parks- \$10,000
5. Sponsored benches and trees- \$10,000
6. Hockey Rink cameras- \$11,000
7. Picnic tables- \$10,000
8. Guinea Lane rear parking lot- \$35,000
9. Memorial Park guiderail- \$15,000

452.702- RESTRICTED- PARK & TRAIL SYSTEM

Use of Grant money for Headquarters Trail System \$500,000 and Memorial Park \$20,000

Worksheet for the 2020 Budget

PARKS & RECREATION CAPITAL FUND

452.746 – PARK & REC. EQUIPMENT PURCHASE

Park and Recreation Ford F-150 4X4 pick-up truck.

Road Machinery Fund 04

2020 Budget

Income	
301 · REAL PROPERTY TAXES	
301.100 · REAL ESTATE TAXES CURRENT	115,000.00
301.200 · REAL ESTATE TAXES PRIOR	100.00
301.400 · REAL ESTATE TAX DELINQUENT	250.00
301.600 · REAL ESTATE TAXES INTERIM	150.00
Total 301 · REAL PROPERTY TAXES	<u>115,500.00</u>
341 · INTEREST EARNINGS	
341.000 · INTEREST EARNINGS	50.00
Total 341 · INTEREST EARNINGS	<u>50.00</u>
399 · CASH BALANCE FORWARD	
399.000 · CASH BALANCE FORWARD	3,600.00
Total 399 · CASH BALANCE FORWARD	<u>3,600.00</u>
Total Income	<u>119,150.00</u>
Expense	
401 · EXECUTIVE	
401.110 · SALARIES TAX COLLECTOR	2,132.00
Total 401 · EXECUTIVE	<u>2,132.00</u>
430 · HWY MAINT GENERAL SERVICES	
430.740 · MACHINES & EQUIPMENT	115,000.00
Total 430 · HWY MAINT GENERAL SERVICES	<u>115,000.00</u>
Total Expense	<u>117,132.00</u>
Net Income	<u>2,018.00</u>

Worksheet for the 2020 Budget

ROAD MACHINERY FUND

REVENUES

REAL PROPERTY TAXES

301 – REAL ESTATE TAXES
.50 mills

INTEREST EARNINGS

341.000 – INTEREST EARNINGS
Reflects lower bank balance

CASH BALANCE FORWARD

399.000 – CASH BALANCE FORWARD
Estimated fund balance as of 12/31/2019

EXPENDITURES

401.110 – TAX COLLECTOR
Portion of salary allocated from millage

MACHINES AND EQUIPMENT

430.740 – MACHINES AND EQUIPMENT
Purchase of CB 24 Cat Roller with utility trailer and F-350 utility body truck for Public Works maintenance.

Highway Aid Fund 35

2020 Budget

Income	
341 · INTEREST EARNINGS	
341.000 · INTEREST EARNINGS	2,000.00
Total 341 · INTEREST EARNINGS	<u>2,000.00</u>
355 · STATE SHARED REV. & ENTITLEMENT	
355.030 · STATE TURNBACK (LIQUID FUELS)	5,280.00
355.050 · MOTOR VEHICLE FUEL TAXES	458,000.00
Total 355 · STATE SHARED REV. & ENTITLEMENT	<u>463,280.00</u>
399 · CASH BALANCE FORWARD	
399.000 · CASH BALANCE FORWARD	12,400.00
Total 399 · CASH BALANCE FORWARD	<u>12,400.00</u>
Total Income	<u>477,680.00</u>
Expense	
432 · HWY MAINT -SNOW & ICE REMOVAL	
432.000 · HIGHWAY MAINTENANCE SNOW, ICE	60,000.00
Total 432 · HWY MAINT -SNOW & ICE REMOVAL	<u>60,000.00</u>
439 · HWY CONSTRUCTION AND REBUILDING	
439.000 · HIGHWAY CONSTRUCTION . ROADS	410,000.00
Total 439 · HWY CONSTRUCTION AND REBUILDING	<u>410,000.00</u>
Total Expense	<u>470,000.00</u>
Net Income	<u><u>7,680.00</u></u>

Worksheet for the 2020 Budget

HIGHWAY AID FUND

REVENUE

INTEREST EARNINGS

341.000 – INTEREST EARNINGS

Interest incurred from current interest rates

STATE SHARED REVENUES AND ENTITLEMENT

355.030 – LIQUID FUELS

State turn back to maintain local roads

355.050 – MOTOR VEHICLE FUEL TAXES

State taxes collected for roads

CASH BALANCE FORWARD

399.000 – CASH BALANCE FORWARD

Estimated fund balance as of 12/31/2019

EXPENDITURES

432.000 – HIGHWAY MAINTENANCE SNOW AND ICE

Snow and ice removal; Salt purchases

439.000 – HIGHWAY CONSTRUCTION ROADS

Funds utilized for the Roadway Improvements proposed and completed within the Township annually. Additional costs over Liquid Fuels reimbursement will be paid out of General Fund Highway Maintenance.

2020 PROPOSED ROAD PROGRAM IMPROVEMENTS

Hidden Pond: Long Pond, Huntley, Greenleaf, Bentley, and Laurel. \$375,015

Edge mill, base repair & leveling

Curb repair

Install 1.5" Overlay

ADA ramps

Street markings

Hampton Chase: Lilac, Violet, and Foxglove \$97,262

Edge mill, base repair & leveling

Install 1.5" Overlay

Street markings

Worksheet for the 2020 Budget

HIGHWAY AID FUND

Turkey Trot Road	\$285,215
Edge mill, base repair	
Install 1.5" Overlay	
Curb repair	
ADA ramps	
Upper Meetinghouse Road	\$186,938
Edge mill, base repair	
Install 1.5" Overlay	
Curb repair	
ADA ramps	
Valley Road	\$98,540
Oil and chip with fog application	
Eagle Court	\$26,865
Edge mill, base repair	
Install 1.5" Overlay	
Street markings	

Firehouse and Equipment Fund 03

2020 Budget

Income	
301 · REAL PROPERTY TAXES	
301.100 · REAL ESTATE TAXES	171,000.00
301.200 · REAL ESTATE TAXES PRIOR	200.00
301.400 · REAL ESTATE TAXES DELINQUENT	1,600.00
301.600 · REAL ESTATE TAXES INTERIM	500.00
Total 301 · REAL PROPERTY TAXES	<u>173,300.00</u>
341 · INTEREST EARNINGS	
341.000 · INTEREST EARNINGS	3,400.00
Total 341 · INTEREST EARNINGS	<u>3,400.00</u>
399 · CASH BALANCE FORWARD	
399.000 · CASH BALANCE FORWARD- WFC	635,000.00
399.001 · CASH BALANCE FORWARD_HFC	5,600.00
Total 399 · CASH BALANCE FORWARD	<u>640,600.00</u>
Total Income	<u>817,300.00</u>
Expense	
401 · EXECUTIVE	
401.110 · SALARIES . TAX COLLECTOR	3,200.00
Total 401 · EXECUTIVE	<u>3,200.00</u>
411 · FIRE	
411.200 · OPERATING EXPENSES . WARWICK	88,200.00
411.300 · OPERATING EXPENSES . HARTSVILLE	5,200.00
411.740 · CAPITAL PURCHASES . WARWICK	74,655.00
411.840 · CAPITAL PURCHASES . HARTSVILLE	5,200.00
Total 411 · FIRE	<u>173,255.00</u>
Total Expense	<u>176,455.00</u>
Net Income	<u><u>640,845.00</u></u>

Worksheet for the 2020 Budget

FIREHOUSE AND EQUIPMENT FUND

REVENUE

REAL PROPERTY TAXES

301 – REAL ESTATE TAXES CURRENT YEAR

.75 Mills collected for operations – 94% to WFC, 6% to HFC

341.000 – INTEREST EARNINGS

Interest incurred from current interest rates

CASH BALANCE FORWARD

399.000 – CASH BALANCE FORWARD

Estimated fund balance as of 12/31/2019

EXPENDITURES

EXECUTIVE

401.110 – TAX COLLECTOR

Portion of salary allocated from millage.

FIRE

411.200 – OPERATING EXPENSES – WARWICK

Insurance costs (Commercial Property, A&D), operating supplies, utilities, repairs/maintenance and professional services.

411.300 – OPERATING EXPENSES – HARTSVILLE

HFC uses designated funds for firefighter physicals.

411.740 – CAPITAL PURCHASES – WARWICK

Includes loan payments for equipment and annual payment of 30 year, no interest loan to Warwick Township Fire Company #1 for building mortgage.

411.840 – CAPITAL PURCHASES – HARTSVILLE

Includes machinery and equipment.

NOTE: STATE AID TO FIRE COMPANIES IS NOT IN THIS BUDGET BUT IS IN THE GENERAL FUND BUDGET AS REQUIRED BY ACT 205. This can be seen on revenue line item 355.130 and expenditure line item 411.500. The State regulates and audits the use of these funds directly with the WFC.

General Obligation Bond Fund 15

2020 Budget

Income	
301 · REAL PROPERTY TAXES	
301.100 · REAL ESTATE TAXES CURRENT	858,000.00
301.200 · REAL ESTATE TAXES PRIOR	850.00
301.400 · REAL ESTATE TAXES DELINQUENT	5,000.00
301.600 · REAL ESTATE TAXES INTERIM	2,500.00
Total 301 · REAL PROPERTY TAXES	<u>866,350.00</u>
341 · INTEREST EARNINGS	
341.000 · INTEREST EARNINGS	6,000.00
Total 341 · INTEREST EARNINGS	<u>6,000.00</u>
399 · CASH BALANCES FORWARDED	
399.000 · CASH BALANCES FORWARDED	388,000.00
Total 399 · CASH BALANCES FORWARDED	<u>388,000.00</u>
Total Income	<u>1,260,350.00</u>
Expense	
401 · EXECUTIVE	
401.110 · SALARIES - TAX COLLECTOR	16,000.00
Total 401 · EXECUTIVE	<u>16,000.00</u>
471 · DEBT PRINCIPAL	
471.060 · Principal - Note 2011	243,360.00
471.065 · Principal - Note 2014	31,100.00
471.070 · Principal - Radio County Loan	30,600.00
471.075 · Principal - Note 2015	491,000.00
Total 471 · DEBT PRINCIPAL	<u>796,060.00</u>
472 · DEBT INTEREST	
472.060 · INTEREST - Note 2011	15,600.00
472.065 · INTEREST - Note 2014	3,300.00
472.070 · INTEREST - Radio County Loan	1,400.00
472.075 · INTEREST - Note 2015	50,000.00
Total 472 · DEBT INTEREST	<u>70,300.00</u>
Total Expense	<u>882,360.00</u>
Net Income	<u><u>377,990.00</u></u>

Worksheet for the 2020 Budget

GENERAL OBLIGATION BOND FUND

REVENUE

REAL PROPERTY TAXES

301 – REAL ESTATE TAXES

3.75 mills

INTEREST EARNINGS

341.000 – INTEREST EARNINGS

Interest incurred from current interest rates.

CASH BALANCE FORWARD

399.000 – CASH BALANCE FORWARD

Estimated fund balance as of 12/31/2019.

EXPENDITURES

TAX COLLECTOR

401.110- TAX COLLECTOR

Portion of salary allocated from millage.

471.000 AND 472.000 DEBIT PRINCIPAL AND INTEREST

\$2,677,000 2.28% G.O. Note Series 2011—This Note is the result of refinancing the 2006 Bond. Principal Balance due as of 1/1/20 is \$730,120. Final payment scheduled for 12/1/2022.

\$300,000 2.7% G.O. Note 2014—Borrowing for Open Space purchases. (Principal Balance due as of 1/1/20 is \$132,308.03). Final payment scheduled for 2/4/2024.

\$211,093.46 1.5% Installment Promissory Note 2014 (County Loan) — This note is for Police Radio System purchase. Principal Balance due as of 1/1/20 is \$93,170. Final payment scheduled for 11/1/2022.

\$5,015,000 2.07% G.O. Note Series 2015—This Note is the result of refinancing the 2003 Bond, the 2008 Bank Loan, and 2010 Bond. Principal Balance due as of 1/1/20 is \$2,802,600. Final payment scheduled for 5/15/2025.

Capital Reserve Fund 43

2020 Budget

Income	
341 · INTEREST EARNINGS	
341.000 · INTEREST EARNINGS	1,500.00
Total 341 · INTEREST EARNINGS	<u>1,500.00</u>
387 · CONTRIB. & DONTATION PRV. SOURC	
387.110 · DEVELOPER CONTRIBUTIONS	
Total 387 · CONTRIB. & DONTATION PRV. SOURC	<u> </u>
399 · CASH BALANCE FORWARD	
399.000 · CASH BALANCE FORWARD	242,900.00
Total 399 · CASH BALANCE FORWARD	<u>242,900.00</u>
Total Income	<u>244,400.00</u>
Expense	
492 · INTERFUND OPERATING TRANSFERS	
492.010 · TRANSFER TO GENERAL FUND	
492.030 · TRANSFER TO CAPITAL PROJECTS	20,000.00
Total 492 · INTERFUND OPERATING TRANSFERS	<u>20,000.00</u>
Total Expense	<u>20,000.00</u>
Net Income	<u><u>224,400.00</u></u>

Worksheet for the 2020 Budget

CAPITAL RESERVE FUND

REVENUE

INTEREST EARNING

341.000 – INTEREST EARNING

Interest incurred from current interest rates

CASH BALANCE FORWARD

399.000 – CASH BALANCE FORWARD

Estimated fund balance as of 12/31/2019

EXPENDITURES

INTERFUND OPERATING TRANSFERS

492.030 – TRANSFER TO CAPITAL PROJECTS

Basin maintenance reserves to pay for maintenance and mowing of basins.

Capital Reserve Balances as of September 30, 2019:

McKeon/Mearns Rd. Widening	\$ 2,447
Various Detention Basins	\$157,423
Coggiola Improvements	\$ 16,459
Ivyland Industrial PK Improvements/PECO	\$ 23,791
Various Septic Agreements	\$ 36,562
Pizzo Sewer Agreement	\$ 5,142
Disbursement Account	<u>\$ 922</u>
Capital Reserves as of September 5, 2018	\$242,746