

2023 Warwick Township Budget and Fiscal Plan



Presented October 17, 2022
Adopted November 21, 2022

Kyle Seckinger, MPA, Township Manager/Secretary/Treasurer

A handwritten signature in black ink, appearing to read "K. Seckinger", written over a horizontal line.

Warwick Township Board of Supervisors:

A handwritten signature in black ink, appearing to read "Judith A. Algeo", written over a horizontal line.
Judith A. Algeo, Esq., Chair

A handwritten signature in black ink, appearing to read "John W. Cox", written over a horizontal line.
John W. Cox, Vice Chairman

A handwritten signature in black ink, appearing to read "Edward P. Thompson", written over a horizontal line.
Edward P. Thompson, Member

GENERAL FUND

Account Number	Account Title	2023 Budget
Real Property Taxes		
01-301-100	Real Estate Taxes-Current Year	2,751,600.00
01-301-200	Real Estate Taxes-Prior Year	500.00
01-301-400	Real Estate Taxes-Delinquent	6,000.00
01-301-600	Real Estate Taxes-Interim	2,000.00
	Total Real Property Taxes:	2,760,100.00
Local Tax Enabling Act Taxes		
01-310-100	Real Estate Transfer Taxes	700,000.00
01-310-200	Earned Income Tax	3,900,000.00
01-310-500	Local Service Tax	205,000.00
01-310-600	Admissions Taxes	60,000.00
	Total Local Tax Enabling Act Taxes:	4,865,000.00
Business Licenses/Permits		
01-321-700	Amusement Permits	260.00
01-321-800	Cable Television Franchise	315,000.00
01-321-900	Other Licenses & Permits	1,000.00
01-321-902	Contractors Registration	6,000.00
	Total Business Licenses/Permits:	322,260.00
Non-Business Licenses/Permits		
01-322-820	Road Encroachment Permits	4,500.00
	Total Non-Business Licenses/Permits:	4,500.00
Fines		
01-331-000	Fines	36,000.00
01-331-100	Alarm Fines	1,500.00
01-331-120	Ordinance Violation Fines	500.00
	Total Fines:	38,000.00
Interest Earnings		
01-341-000	Interest Earnings	18,000.00
	Total Interest Earnings:	18,000.00
Rent and Royalties		
01-342-000	Rent-Water & Sewer Authority	48,000.00
01-342-100	Rent-Land	200.00
	Total Rent and Royalties:	48,200.00
State Shared Revenues		
01-355-010	Utilities Real Estate Tax	7,500.00
01-355-080	Alcoholic Beverage Tax	1,950.00
01-355-090	Recycling Grant	17,000.00
01-355-130	Foreign Fire Ins Prem Tax	132,000.00
	Total State Shared Revenues:	158,450.00

Local Government Units Capital

01-357-050	State Aid-Pension Plans	255,000.00
	Total Local Government Units Capital:	255,000.00

General Government

01-361-300	Zoning Permits	65,000.00
01-361-330	Subdiv/L.D. Filing Fees	50,000.00
01-361-340	Zoning Hearing Board Fees	20,000.00
01-361-350	Admin Charges	15,000.00
01-361-400	Registrations	6,000.00
01-361-500	Sale of Maps, Ordin, Finger Pr	500.00
	Total General Government:	156,500.00

Public Safety

01-362-110	Sale of Copies of Accident Rep	2,500.00
01-362-112	Fines-Parking Tickets	250.00
01-362-400	Building Permits	225,000.00
01-362-401	Building Re-Inspection	400.00
01-362-450	Occupancy Permits	55,000.00
01-362-452	Fire Inspection-Annual	20,000.00
01-362-453	Fire Inspector Re-Inspection	100.00
	Total Public Safety:	303,250.00

Electric Systems

01-372-560	Other Electric Revenues	100.00
	Total Electric Systems:	100.00

Contracted Services Revenue

01-379-010	Police Contr Serv/Reimbursemen	25,000.00
01-379-011	Pub Works Contr Serv Reimb	100.00
	Total Contracted Services Revenue:	25,100.00

Contribution-Developer

01-387-000	Contribution-Developer	30,000.00
	Total Contribution-Developer:	30,000.00

Proceeds General Fixed Assets

01-391-100	Sale of General Fixed Assets	3,500.00
	Total Proceeds General Fixed Assets:	3,500.00

Cash Balance Forward

01-399-000	Cash Balance Forward	13,228,918.14
	Total Cash Balance Forward:	13,228,918.14

Total General Fund Revenue: 8,987,960.00

Legislative

01-400-110	Salaries & Wages-Supervisors	9,750.00
01-400-112	Seminar Expense-Supervisors	1,200.00

Total Legislative: 10,950.00

Executive

01-401-112	Seminar/Meeting Exp-Manager	1,500.00
01-401-113	Seminar-Admin Support, Finance	14,000.00
01-401-114	Employee Recog/Meeting Expense	2,500.00
01-401-115	Personnel Testing & Evaluation	250.00
01-401-140	Personnel Services/Salary	445,000.00
01-401-190	Finance Dept Ins-Health/Life	64,500.00
01-401-191	Adm Dept Ins-Health/Life/Disb	52,000.00
01-401-200	Office Supplies	4,000.00
01-401-238	Admin Uniform Expense	1,000.00
01-401-320	Communication Expense	9,500.00
01-401-325	Postage	3,500.00
01-401-340	Advertising	7,500.00
01-401-350	Officials' Bond Premium	2,400.00
01-401-421	Dues/Memberships	4,000.00
01-401-450	Contract Services Maint/Repair	10,000.00
01-401-500	Newsletter Expense	5,500.00
01-401-800	Vehicle Expense	1,000.00
	Total Executive:	628,150.00

Financial Administration

01-402-110	Auditing Services	21,000.00
	Total Financial Administration:	21,000.00

Tax Collection

01-403-110	Salary-Tax Collector	51,600.00
01-403-111	Salary-Keystone EIT	55,000.00
01-403-112	Salary-Keystone LST	3,600.00
01-403-200	Tax Collector-Print & Postage	2,600.00
	Total Tax Collection:	112,800.00

Law

01-404-100	Solicitor	20,000.00
01-404-311	Legal-Personnel	12,000.00
01-404-312	Ordinances & Resolutions	8,000.00
01-404-313	Legal Escrow Fees	2,000.00
01-404-314	Litigation	5,000.00
	Total Law:	47,000.00

Data Processing

01-407-200	Minor Hardware/Software	15,500.00
01-407-310	Automated Payroll Service	5,500.00
01-407-450	Contract Ser-Software/Hardware	27,000.00
	Total Data Processing:	48,000.00

Engineer

01-408-310	Engineer	30,000.00
01-408-313	Engineering Escrow Fees	2,000.00

01-408-618	Engineer-Township Projects	75,000.00
01-408-660	Engineer- Bridge Inspections	8,000.00
	Total Engineer:	115,000.00

General Government Buildings

01-409-200	Township Building-Materials &	5,000.00
01-409-230	Heating Fuel-Guinea Lane	2,500.00
01-409-250	Township Building-Maint & Repa	35,000.00
01-409-251	EMS Building- Maint & Repair	5,000.00
01-409-255	Pub Works Bldg-Maint & Repair	10,000.00
01-409-360	Township Building-Heating Gas	30,000.00
01-409-450	Contracted Serv-Twp Bldg	30,000.00
	Total General Government Buildings:	117,500.00

Police

01-410-100	Animal Control Officer	12,000.00
01-410-112	Bike Patrol/Community Policing	1,200.00
01-410-114	Emergency Response Team	5,000.00
01-410-130	Salaries & Wages-Uniformed	2,200,000.00
01-410-140	Salaries & Wages- Non-Uniform	97,000.00
01-410-190	Police Dept Ins-Health/Life/Di	520,000.00
01-410-191	Police NU Ins-Health/Life/Disb	30,000.00
01-410-200	Office Supplies 2	3,000.00
01-410-201	Postage 2	500.00
01-410-202	Meeting Expense	500.00
01-410-230	Vehicle Expense-Gasoline	40,000.00
01-410-238	Clothing & Uniforms	12,000.00
01-410-239	Clothing/Uniform-Crossing Guar	500.00
01-410-240	Clothing Maintenance	2,400.00
01-410-242	Operating Supplies	5,500.00
01-410-259	Operating Equipment-Cert	4,000.00
01-410-260	Operating Equipment-Police	7,000.00
01-410-262	Firearms Rep/Repair	5,000.00
01-410-270	Technology	25,000.00
01-410-310	Professional Services	16,000.00
01-410-316	Training & Evaluation	20,000.00
01-410-320	Communication Exp-Repairs	15,000.00
01-410-322	Mobile Expense	3,500.00
01-410-370	Vehicles-Repair & Maintenance	20,000.00
01-410-450	Contracted Serv-Maint & Repair	50,000.00
	Total Police:	3,095,100.00

Fire

01-411-300	Fire Inspector Expenses	54,000.00
01-411-302	Manuals/Dues/Subscriptions	325.00
01-411-303	Fire Prevention Prog/Materials	500.00
01-411-304	Emergency Management/QRS	6,000.00
01-411-322	Mobile Phone Expense	300.00
01-411-450	Firefighter Incentive & Retent	10,000.00
01-411-500	Foreign Fire Ins Premium Tax	132,000.00

01-411-800	Vehicle Expense 2	1,000.00
	Total Fire:	204,125.00

Ambulance/Rescue

01-412-540	Contributions & Grants	49,000.00
	Total Ambulance/Rescue:	49,000.00

Protective Inspection

01-413-210	Code Enforcement Expenses	1,750.00
01-413-450	Contracted Services-	115,000.00
	Total Protective Inspection:	116,750.00

Planning/Zoning

01-414-100	ZHB Member Salaries	1,750.00
01-414-110	P/Z Salaries	233,000.00
01-414-111	Meeting Expense	250.00
01-414-190	PZ Dept Ins-Health/Life/Disb	108,000.00
01-414-200	Supplies	500.00
01-414-270	Technology	4,500.00
01-414-300	Other Services/Charges-Court	250.00
01-414-314	ZHB Legal Services	15,000.00
01-414-420	Planning Seminars/Dues	3,400.00
01-414-451	Credit Card Fees	2,500.00
01-414-501	Household Hazardous Contrib	2,500.00
01-414-700	Records Management	5,000.00
01-414-800	Vehicle Expense 3	500.00
	Total Planning/Zoning:	377,150.00

Highway Maintenance-General

01-430-112	Seminar/Education/Hwy	500.00
01-430-114	Employee Recognition	750.00
01-430-120	Salaries & Wages	550,000.00
01-430-190	Highway Dept Ins-Health/Life/D	150,000.00
01-430-200	Office Supplies	750.00
01-430-238	Uniforms & Safety Equipment	8,000.00
01-430-260	Small Tools & Minor Equipment	12,000.00
01-430-316	Training/Evaluation/Hwy	1,400.00
01-430-320	Highway Communication	3,500.00
01-430-322	Highway Mobile Phone	500.00
01-430-327	Equipment Repair & Maintenance	60,000.00
01-430-450	Contracted Services	3,500.00
	Total Highway Maintenance- General:	790,900.00

Highway Maintenance-Snow/Ice

01-432-000	Highway Maintenance-Snow/Ice	125,000.00
	Total Highway Maintenance-Snow/Ice	125,000.00

Highway Maint-Street Sign

01-433-000	Traffic Lights-Peco	3,000.00
01-433-010	Highway Maint-Street Signs	3,000.00

01-433-250	Traffic Signals Maint/Repair	12,000.00
01-433-600	School Zone Lights	1,000.00
	Total Highway Maint-Street Sign	19,000.00
Highway Maintenance-Lights		
01-434-000	Street Lighting-Peco	40,000.00
01-434-250	Street Lighting Maint/Repair	30,000.00
	Total Highway Maintenance/Lights:	70,000.00
Highway Maint-Storm Sewers		
01-436-000	Highway Maint-Storm Sewers	50,000.00
	Total Highway Maint-Storm Sewers:	50,000.00
Highway Maintenance-Repair		
01-437-200	Repair of Trails	50,000.00
	Total Highway Maintenance-Repair:	50,000.00
Highway Maint-Construction		
01-438-000	Highway Maint-Roads & Bridges	269,000.00
01-438-231	Highway Gasoline	20,000.00
01-438-232	Diesel Fuel	30,000.00
	Total Highway Maint-Construction:	319,000.00
Storm Water Management		
01-446-000	Storm Water Mgmt-Flood Control	2,500.00
	Total Storm Water Management:	2,500.00
Historical Society		
01-459-100	Historic/Millbrook Society	3,000.00
01-459-530	Community Program Contribution	1,500.00
	Total Historical Society:	4,500.00
Workers Compensation		
01-484-000	Workers Comp Insurance	105,000.00
	Total Workers Compensation:	105,000.00
Unemployment Compensation		
01-485-000	Unemploy Comp-Employer's Contr	10,000.00
	Total Unemployment Compensation:	10,000.00
Insurance Premiums		
01-486-157	Post Ret Health Oblig-OPEB	775,000.00
01-486-158	457 Plan-Matching Pension	63,000.00
01-486-159	Police Pension Plan Contribut	470,000.00
01-486-160	NU Emp DB Pension Plan Contrib	18,000.00
01-486-161	FICA(Social Sec)-Employer Cont	240,000.00
01-486-162	NU Emp DC Pension Plan Contrib	67,860.00
01-486-351	Package Policy Insurance	116,000.00
	Total Insurance Premiums:	1,749,860.00

Interfund Operating Transfers

01-492-030

Trans to Capital Project Fund

780,000.00

Total Interfund Operating Transfers:

780,000.00

General Fund Revenue

8,987,960.00

Cash Balance Forward

13,228,918.14

Total General Fund Revenue:

22,216,878.14

Total General Fund Expenditure:

9,018,285.00

Net Income:

13,198,593.14

Worksheet for the 2023 Budget

GENERAL FUND

REVENUES

REAL PROPERTY TAXES

01.301.100 – REAL ESTATE TAXES - CURRENT YEAR

15.25 mills total: **11.75 mills for General Fund revenue**

The real estate tax rate expressed as a 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.

01.301.200 – REAL ESTATE TAXES - PRIOR YEAR

Real estate taxes for the prior year received after close of fiscal year.

01.301.400 – REAL ESTATE TAXES - DELINQUENT

Delinquent real estate taxes owed based on actual collections.

01.301.600 – REAL ESTATE TAXES - INTERIM

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

LOCAL TAX ENABLING ACT TAXES

01.310.100 – REAL ESTATE TRANSFER TAX

Number reflects year-to-date actual and ongoing flat real estate re-sales.

01.310.200 – EARNED INCOME TAX

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

01.310.500 – LOCAL SERVICE TAX

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

01.310.600 – ADMISSION TAX

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

BUSINESS LICENSES & PERMITS

01.321.700 – AMUSEMENT PERMITS

Permit fees as required for amusement devices.

01.321.800 – CABLE TV FRANCHISE

Revenue per franchise agreements with cable companies.

Worksheet for the 2023 Budget

GENERAL FUND

01.321.900 – OTHER LICENSES & PERMITS

Permit fees for solicitation.

01.321.902 – CONTRACTORS' REGISTRATION

Registration of commercial contractors and new construction contractors.

NON-BUSINESS LICENSES AND PERMITS

01.322.820 – ROAD ENCROACHMENT PERMITS

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

FINES

01.331.000 – FINES

Police Department fines.

01.331.100 – ALARM FINES

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

01.331.120 – ORDINANCE VIOLATION FINES

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

INTEREST EARNINGS

01.341.000 – INTEREST EARNINGS

Interest incurred from current interest rates. Purchased C/Ds with funds available to invest.
C/D @ \$497,116.00---rate @ 3.73% ---Due 08/08/23

RENTS & ROYALTIES

01.342.000 – 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.

01.342.100 – RENT – LAND

Fees paid to farm open space.

FEDERAL ENTITLEMENTS

01.352.530 – FEDERAL GRANTS - ARPA

American Rescue Plan Act federal grant that will be transferred into Federal Grant Fund upon receipt.

STATE SHARED REVENUES & ENTITLEMENTS

01.355.010 – UTILITIES REAL ESTATE TAX

Amount the state refunds to local government for PECO lines.

Worksheet for the 2023 Budget

GENERAL FUND

01.355.080 – ALCOHOL BEVERAGE TAX

Based on liquor permits in the Township. Also includes any permit transfers 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

01.355.090 – RECYCLING REIMBURSEMENT

State 904 Recycling Grant minus the cost of consultants to process.

01.355.130 – FOREIGN FIRE INSURANCE TAX

State aid to fire companies which is sent to Warwick Fire Company upon receipt.

LOCAL GOVERNMENT UNITS CAPITAL & OPERATING GRANTS

01.357.050 – STATE AID PENSION

State contribution to employee pensions.

Sworn officers = Two (2) units each

FT eligible non-uniform = One (1) unit each

GENERAL CHARGES FOR SERVICES PLANNING & ZONING

01.361.300 – ZONING PERMITS

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

01.361.330 – SUBDIVISION FILING FEES

Subdivision and land development fees.

01.361.340 – ZONING HEARING BOARD FEES

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

01.361.350 – ADMIN CHARGES FOR DEVELOPERS

Reflects current and projected development.

01.361.400 – REGISTRATIONS

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

01.361.500 – SALE OF MAPS, CODES & ORDINANCES

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

PUBLIC SAFETY FEES & FINES – POLICE

01.362.110 – SALE OF ACCIDENT REPORTS

Fee charged for copies of Police Department accident reports.

Worksheet for the 2023 Budget

GENERAL FUND

01.362.112 – FINES, PARKING TICKETS

Fines for parking violations.

PERMIT & INSPECTION FEES

01.362.400 – BUILDING PERMITS

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

01.362.401 – BUILDING RE-INSPECTIONS

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

01.362.450 – OCCUPANCY PERMITS

Fees for occupancy permits when properties change use or occupancy.

01.362.452 – FIRE INSPECTION- ANNUAL

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

01.362.453 – FIRE INSPECTOR RE-INSPECTIONS

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

ELECTRIC SYSTEMS

01.372.560 – ELECTRIC SYSTEMS

Other electric revenues including the electric vehicle charging station at Community Park.

CONTRACTED SERVICE REVENUE

01.379.010 – CONTRACTED POLICE SERVICE REVENUE

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

01.379.011 – PUBLIC WORKS CONTRACTED SERVICE REVENUE

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

CONTRIBUTIONS AND DONATIONS

01.387.000 – DEVELOPER CONTRIBUTIONS

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

PROCEEDS AND GENERAL FIXED ASSETS

01.391.100 – SALES OF GENERAL FIXED ASSETS

Proceeds from a sale of township vehicles and equipment.

Worksheet for the 2023 Budget

GENERAL FUND

CASH BALANCE FORWARD

01.399.000 – CASH BALANCE FORWARD

Estimated fund balance as of 12/31/2022 which includes committed funds of \$1,891,307 that are held as developer's escrows, reserved invested funds of \$2,246,990 and unreserved funds of \$9,090,621.

EXPENDITURES

LEGISLATIVE BODY

01.400.110 – SALARIES & WAGES/SUPERVISORS

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

01.400.112 – SEMINAR EXPENSE/SUPERVISORS

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

EXECUTIVE BRANCH AND ADMINISTRATIVE PERSONNEL

01.401.112 – SEMINAR EXPENSE MANAGER

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

01.401.113 – SEMINAR EXPENSE, ADMINISTRATIVE SUPPORT, FINANCE DEPT.

Seminar/training/education expense for Assistant to the Manager and Finance employees.

01.401.114 – EMPLOYEE RECOGNITION AND TEAM INCENTIVES

Meetings, incentives, and annual celebration for employees and volunteers.

01.401.115 – PERSONNEL TESTING AND EVALUATION

Costs for testing and evaluating new hires and current employees.

01.401.140 – PERSONNEL SERVICES/SALARY

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

01.401.190 – FINANCE DEPT INSURANCE

Health/Dental/Life for two (2) FT employees.

01.401.191 – ADMIN. INSURANCE

Health/Dental/Life/LTD/STD for two (2) FT employees.

01.401.200 – OFFICE SUPPLIES

Administration, Finance, and general shared office supplies.

Worksheet for the 2023 Budget

GENERAL FUND

01.401.238 – ADMIN UNIFORM EXPENSE

Uniform clothing for staff in administration and finance departments.

01.401.320 – COMMUNICATION EXPENSE

Cost of phone system (landline) service provided by Verizon, Comcast, Clearly, and Thompson Networks.

01.401.325 – POSTAGE

Cost of postage for postage machine.

01.401.340 – ADVERTISING

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

01.401.350 – OFFICIALS' BOND PREMIUM

Treasurer's bond for \$3 million.

01.401.421 – 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

01.401.450 – CONTRACT SERVICES (MAINTENANCE/REPAIR)

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

01.401.500 – NEWSLETTER EXPENSE

Four (4) editions of the Within Warwick newsletter. Including postage and informational mailings as needed, along with the cost of the Post Office bulk mailing permit.

01.401.800 – VEHICLE EXPENSE

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

FINANCIAL ADMINISTRATION AND TAX COLLECTION

01.402.110 – AUDITING SERVICES

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

01.403.110 – TAX COLLECTOR SALARY

Portion of \$66,950 salary set by resolution until 2025.

01.403.111 – TAX COLLECTOR EARNED INCOME TAX

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

Worksheet for the 2023 Budget

GENERAL FUND

01.403.112 – TAX COLLECTOR LOCAL SERVICE TAX

Keystone Collections Group: 1.75% commission rate.

01.403.200 – TAX COLLECTOR'S PRINT & POSTAGE

Cost of tax bill printing and postage.

01.403.350 – TAX COLLECTOR'S BOND

Cost of Tax Collector's Bond. Next renewal for four-year term will be paid in 2025 for 2026.

LAW

01.404.100 – SOLICITOR (TOWNSHIP)

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

01.404.311 – LEGAL LABOR ATTORNEY

Personnel legal matters.

01.404.312 – ORDINANCES AND RESOLUTIONS

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

01.404.313 – LEGAL ESCROW FEES

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

01.404.314 – LITIGATION

Legal costs of litigation.

DATA PROCESSING

01.407.200 – HARDWARE

Replacement/purchase of computers, tablets, printers, accessories, and office equipment for Administration, Finance, and Public Works.

01.407.310 – AUTOMATED PAYROLL SERVICE

01.407.450 – CONTRACT SERVICES FOR IT/SOFTWARE FEES

Contracted costs for IT services encompassing 2 servers, workstations, tablets, firewall, remote updates, data backups, and general technology support. Annual/monthly software support fees for Adobe Pro, Microsoft Office, LastPass, Caselle, and Citizen Request for Action.

TOWNSHIP ENGINEER

01.408.310 – ENGINEER

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

Worksheet for the 2023 Budget

GENERAL FUND

01.408.313 – ENGINEER ESCROW FEES

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

01.408.618 – ENGINEER- TOWNSHIP PROJECTS

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

01.408.660 – ENGINEER - BRIDGE INSPECTIONS

Engineering costs for required inspections on bridges including:

Valley Road Bridge

Lafayette Road Bridge

Memorial Drive Bridge

Dark Hollow Pedestrian Bridge

Tulip Drive Bridge

Gabriel Lane Bridge

Fairway Drive Bridge

GENERAL GOVERNMENT BUILDINGS AND PLANT

01.409.200 – TOWNSHIP BLDGS. MATERIALS AND SUPPLIES

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

01.409.230 – HEATING FUEL GUINEA LANE

Cost of heating fuel at Public Works facility.

01.409.250 – TOWNSHIP BLDG. MAINT./REPAIR

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

01.409.251 – EMS BUILDING MAINT./REPAIR

EMS building maintenance, alarm monitoring, and repair needs that are not covered through lease agreement.

01.409.255 - 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.

01.409.360 – TOWNSHIP BLDGS. FUEL

Cost of heating fuel (gas) at Township building.

01.409.450 – CONTRACTED SERVICES

Trash removal

Exterminator

Elevator Maintenance

Security System

Cleaning Services

Fire Alarm System Testing

Fire Extinguisher Annual Inspection

Worksheet for the 2023 Budget

GENERAL FUND

POLICE

01.410.100 – 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.

01.410.112 – COMMUNITY POLICING / BIKE PATROL

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

01.410.114 – SPECIAL RESPONSE TEAM

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

01.410.130 – SALARIES AND WAGES

This includes 3.5% increase (per Collective Bargaining) in salary for sworn officers plus overtime, training time, court costs and other salary items required by CBA.

01.410.140 – SALARIES NON-UNIFORMED

This item includes one (1) FT and one (1) PT (shared with P&Z) clerical, and school crossing guards.

01.410.190 – EMPLOYEE BENEFITS (SWORN)

Health/Dental/Life/Disb: Sworn employees per contract.

01.410.191- POLICE BENEFITS (CLERICAL)

Health/Dental/Life for one (1) FT employee.

01.410.200 – OFFICE SUPPLIES

Office supplies for the Police Department.

01.410.201 – POSTAGE

Share of costs for postage machine located in Administration.

01.410.202 – MEETING EXPENSE

Cost of Police Department meetings.

01.410.230 – VEHICLE GASOLINE

Gasoline for Police vehicles.

01.410.238 – CLOTHING & UNIFORMS

Replacement items for sworn officers including bulletproof vests.

01.410.239 – CLOTHING & UNIFORMS- CROSSING GUARD

Replacement items for crossing guards.

Worksheet for the 2023 Budget

GENERAL FUND

01.410.240 – UNIFORM MAINTENANCE

Police uniform dry cleaning, per CBA contract.

01.410.242 – OPERATING SUPPLIES AND OTHER SERVICES

Medical supply kits, flares, fire extinguishers, ammunition, reference materials.

01.410.259 – OPERATING EQUIPMENT CERTIFY

Costs to:

 Certify Vehicles – Speedometers

 Certify Equipment – Radar and Taser Equipment

 Certifications from inspection stations

01.410.260 – OPERATING EQUIPMENT

Operational equipment.

01.410.261 – OFFICE EQUIPMENT

Office equipment needed including monitors, printers, and printing.

01.410.262 – FIREARMS REPAIR/REPLACE

Replacement and repair of firearms.

01.410.270 – TECHNOLOGY

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

01.410.310 – PROFESSIONAL SERVICES

Accreditation fee for Police Department. Anticipated two-year process.

01.410.316 – TRAINING & EVALUATION

Mandatory and elective Police training.

01.410.320 – COMMUNICATIONS EXPENSE/REPAIRS

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

01.410.322 – MOBILE PHONE EXPENSE

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

01.410.370 – POLICE VEHICLE MAINT/REPAIR

Police vehicle maintenance and repairs.

01.410.450 – CONTRACTED SERVICES

Shredding, copier, annual software support fees.

FIRE

01.411.300 – FIRE INSPECTOR SALARY

One (1) FT Fire Inspector salary.

Worksheet for the 2023 Budget

GENERAL FUND

01.411.302 – MANUALS/DUES/ SUBSCRIPTIONS

Includes various books, dues, and biennial subscriptions (NFPA).

01.411.303 – FIRE PREVENTION PROGRAM MATERIALS

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

01.411.304 – EMERGENCY MANAGEMENT QRS

Costs of equipment and training for QRS program.

01.411.322 – MOBILE EXPENSE

Mobile phone for Fire Inspector.

01.411.450 – FIREFIGHTER INCENTIVE & RETENTION

Funding for Warwick Fire Company recruitment and retention program.

01.411.500 – FOREIGN FIRE INS PREMIUM TAX

State funds disbursed to the Warwick Fire Company

01.411.800 – VEHICLE EXPENSE

Maintenance and repair of Fire Inspector vehicle (2020 Ford Escape).

AMBULANCE/ RESCUE

01.412.540 – AMBULANCE/ RESCUE

Annual contribution to local emergency ambulance service.

CODE ENFORCEMENT/PROTECTIVE INSPECTIONS

01.413.210 – CODE ENFORCEMENT EXPENSES

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

01.413.450 – CONTRACT SERV BLDG INSPECT FEES

Cost of third-party building inspection service.

PLANNING/ZONING

01.414.100 – ZHB MEMBER SALARIES

Zoning Hearing Board members compensated at \$35/hearing.

01.414.110 – PZ DEPARTMENT SALARIES

Salary of Department Head, Zoning Officer, one (1) FT clerical, one (1) FT shared clerical with Public Works and one (1) PT clerical shared with Police.

Worksheet for the 2023 Budget

GENERAL FUND

01.414.111 – MEETING EXPENSES

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

01.414.190 – PZ DEPARTMENT EMPLOYEE BENEFITS

Health/Dental/Life/Disability benefits.

01.414.200 – SUPPLIES

Office supplies for Planning and Zoning Department.

01.414.270 – TECHNOLOGY

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

01.414.300 – OTHER SERVICES/CHARGES

Relating to court citations filed with District Justice.

01.414.314 – ZHB LEGAL SERVICES

Costs of Zoning Hearing Board Solicitor and Stenographer.

01.414.420 – PLANNING SEMINARS & DUES

Attendance at seminars relating to planning, zoning, building, fire, personnel management, labor law and other related topics. Notary renewal in 2023 & 2025.

01.414.451 – CREDIT CARD FEES

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

01.414.501 – HOUSEHOLD HAZARDOUS CONTRIBUTION

Amount determined by County for participation for our residents.

01.414.700 – RECORDS MANAGEMENT

Code book updates as ordinances are adopted.

01.414.800 – VEHICLE EXPENSE

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

HIGHWAY MAINTENANCE GENERAL (PUBLIC WORKS DEPARTMENT)

01.430.112 – MANAGEMENT SEMINAR/EDUCATION

Seminar and training for Public Works Director.

01.430.114 – EMPLOYEE RECOGNITION

Employee recognition, including meals for employees during extended call outs.

Worksheet for the 2023 Budget

GENERAL FUND

01.430.120 – SALARIES & WAGES

For maintenance employees, Public Works Director, Assistant Director, and PT Administrative Assistant. Amount includes anticipated amount of PTO buy back. Includes two (2) seasonal landscaping employees for 20 weeks each.

01.430.190 – HIGHWAY EMPLOYEE BENEFITS

Health/Dental/Life/Disability benefits.

01.430.200 – OFFICE SUPPLIES

Office supplies for Public Works department.

01.430.238 – UNIFORMS & SAFETY EQUIPMENT

Uniform purchases and cleaning for maintenance employees. Purchases of necessary safety equipment including ANSI III reflective coats, vests, and work boots per contract.

01.430.260 – SMALL TOOLS & MINOR EQUIPMENT

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

01.430.316 – TRAINING/EVALUATION HIGHWAY EMPLOYEES

Training for Public Works department maintenance employees.

01.430.320 – HIGHWAY COMMUNICATION

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

01.430.322 – HIGHWAY MOBILE PHONE

Public Works hotspots.

01.430.327 – EQUIPMENT MAINT./REPAIR

Vehicle and equipment maintenance and repair.

01.430.450 – CONTRACTED SERVICES

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

HIGHWAY MAINTENANCE – SNOW AND ICE REMOVAL

01.432.000 – WINTER MAINTENANCE

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

HIGHWAY MAINTENANCE – STREET SIGNS & TRAFFIC SIGNALS

01.433.000 – TRAFFIC LIGHTS – ELECTRIC

Cost of electricity provided to traffic lights.

Worksheet for the 2023 Budget

GENERAL FUND

01.433.010 – HIGHWAY MAINTENANCE – STREET SIGNS

New and replacement streets signs, as needed.

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

01.433.600 – SCHOOL ZONE LIGHTING MAINT./REPAIR

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

Includes: Warwick Elementary
Jamison Elementary
Bridge Valley Elementary

Maintenance of new lights is \$1200 every 5 years. Two (2) lights in 2024, six (6) lights in 2025.

HIGHWAY MAINTENANCE – LIGHTS

01.434.000 – STREET LIGHTING

Cost of electricity for streetlights.

01.434.250 – STREET LIGHTING MAINT./REPAIR

Street lighting maintenance and repair. Includes the systematic updating of streetlights with LED light fixtures, new glass, pole sleeves and bases.

HIGHWAY MAINTENANCE – STORM

01.436.000 – 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

01.437.200 – REPAIR OF TRAILS

Repair and construction of Township owned asphalt or stone trails, including:

Guinea Lane Park	Denbeigh Drive
Stony Road	Foxwood Drive

Worksheet for the 2023 Budget

GENERAL FUND

HIGHWAY MAINTENANCE – CONSTRUCT

01.438.000 – 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.

01.438.231 – GAS FUEL COSTS FOR VEHICLES/EQUIPMENT

Gasoline costs for Public Works vehicles and equipment.

01.438.232 – DIESEL FUEL COSTS FOR VEHICLES/EQUIPMENT

Diesel fuel for Public Works fleet of vehicles.

STORMWATER MANAGEMENT

01.446.000 – STORMWATER MANAGEMENT/FLOOD CONTROL

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

HISTORICAL SOCIETY

01.459.100 – HISTORIC/MILLBROOK SOCIETY

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

01.459.530 – COMMUNITY PROGRAM CONTRIBUTION

Grant to assist various programs for Township resident enrichment.

WORKERS COMPENSATION INSURANCE

01.484.000 – WORKERS COMPENSATION

Workers compensation insurance premium except Parks & Recreation and Fire Company.

UNEMPLOYMENT COMPENSATION

01.485.000 – UNEMPLOYMENT COMPENSATION INSURANCE

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

INSURANCE PREMIUMS

01.486.157 – POST RET. HEALTH OBLIG. (OPEB)

Funding needed to cover post-retirement healthcare obligations for 2023 and annual Actuary costs.

01.486.158 – 457 PLAN- MATCH CONTRIBUTION

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

01.486.159 – POLICE PENSION FUND CONTRIBUTION

Minimum Municipal Obligation to Police pension plan.

Worksheet for the 2023 Budget

GENERAL FUND

01.486.160 – 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 (01.486.162).

01.486.161 – FICA (SOCIAL SECURITY)

Employer’s contribution.

01.486.162 – 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 contribution of 6% of salary to pension annually.

01.486.351 – PACKAGE POLICY INSURANCE – PROPERTY AND CASUALTY COVERAGE

Insurance premium for all properties and assets.

INTERFUND OPERATING TRANSFERS

01.492.030 – TRANSFER TO CAPITAL PROJECTS FUND

Transfer for budgeted capital projects.

01.492.060 – TRANSFER TO FEDERAL GRANT FUND

Transfer of American Rescue Plan Act funds deposited in account.

FIRE AND EQUIPMENT FUND

Account Number	Account Title	2023 Budget
Real Property Taxes		
03-301-100	Real Estate Taxes-Current Year	175,400.00
03-301-200	Real Estate Taxes-Prior Year	100.00
03-301-400	Real Estate Taxes-Delinquent	500.00
03-301-600	Real Estate Taxes-Interim	200.00
	Total Real Property Taxes:	176,200.00
Interest Earnings		
03-341-000	Interest Earnings	600.00
	Total Interest Earnings:	600.00
Cash Balance Forward		
03-399-000	Cash Balance Forward-WFC	643,885.94
03-399-001	Cash Balance Forward-HFC	16,639.06
	Total Cash Balance Forward:	660,525.00
	Total Fire Fund Revenue:	176,800.00
Executive		
03-401-110	Salary-Tax Collector	3,300.00
	Total Executive:	3,300.00
Fire		
03-411-200	Operating Expenses-Warwick	88,200.00
03-411-300	Operating Expenses-Hartsville	5,200.00
03-411-740	Capital Purchases-Warwick	74,800.00
03-411-840	Capital Purchases-Hartsville	10,500.00
	Total Fire:	178,700.00
	Fire Fund Revenue	176,800.00
	Cash Balance Forward	660,525.00
	Total Fire Fund Revenue:	837,325.00
	Total Fire Fund Expenditure:	182,000.00
	Net Income:	655,325.00

Worksheet for the 2023 Budget

FIREHOUSE AND EQUIPMENT FUND

REVENUES

REAL PROPERTY TAXES

03.301.100 – REAL ESTATE TAXES - CURRENT YEAR

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

INTEREST EARNINGS

03.341.000 – INTEREST EARNINGS

CASH BALANCE FORWARD

03.399.000 – CASH BALANCE FORWARD

Estimated fund balance as of 12/31/2022.

EXPENDITURES

EXECUTIVE

03.401.110 – TAX COLLECTOR

Portion of salary allocated from millage.

FIRE

03.411.200 – OPERATING EXPENSES – WARWICK

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

03.411.300 – OPERATING EXPENSES – HARTSVILLE

Designated funds used by HFC for firefighter physicals.

03.411.740 – 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.

03.411.840 – CAPITAL PURCHASES – HARTSVILLE

Includes machinery, equipment, and thermal imaging cameras for apparatus.

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 01.355.130 and expenditure line item 01.411.500. The State regulates and audits the use of these funds directly with the WFC.

ROAD MACHINERY FUND

Account Number	Account Title	2023 Budget
Real Property Taxes		
04-301-100	Real Estate Taxes-Current Year	175,400.00
04-301-200	Real Estate Taxes-Prior Year	100.00
04-301-400	Real Estate Taxes-Delinquent	500.00
04-301-600	Real Estate Taxes-Interim	200.00
	Total Real Property Taxes:	176,200.00
Interest Earnings		
04-341-000	Interest Earnings	50.00
	Total Interest Earnings:	50.00
Cash Balance Forward		
04-399-000	Cash Balance Forward	1,270.00
	Total Cash Balance Forward:	1,270.00
	Total Road Machinery Fund Revenue:	176,250.00
Executive		
04-401-110	Salary-Tax Collector	3,300.00
	Total Executive:	3,300.00
Highway Maint-General Services		
04-430-740	Machines & Equipment	81,000.00
	Total Highway Maint-General Services:	81,000.00
Road Machinery Fund Revenue		176,250.00
Cash Balance Forward		1,270.00
Total Road Machinery Fund Revenue:		177,520.00
Total Road Machinery Fund Expenditure:		84,300.00
Net Income:		93,220.00

Worksheet for the 2023 Budget

ROAD MACHINERY FUND

REVENUES

REAL PROPERTY TAXES

04.301 – REAL ESTATE TAXES

.75 mills.

INTEREST EARNINGS

04.341.000 – INTEREST EARNINGS

CASH BALANCE FORWARD

04.399.000 – CASH BALANCE FORWARD

Estimated fund balance as of 12/31/2022.

EXPENDITURES

EXECUTIVE

04.403.110 – SALARY – TAX COLLECTOR

Portion of the Tax Collector's salary allocated from millage.

HIGHWAY MAINTENANCE

04.430.740 – MACHINES & EQUIPMENT

Purchase of a 2023 50,000 lb capacity trailer to replace an existing 2004 20,000 capacity trailer.

FEDERAL GRANT - ARPA

Account Number	Account Title	2023 Budget
Interest Earnings		
05-341-000	Interest Earnings	200.00
	Total Interest Earnings:	200.00
Cash Balance Forward		
05-399-000	Cash Balance Forward	912,600.00
	Total Cash Balance Forward:	912,600.00
Total Federal Grant Fund Revenue:		200.00
Park & Rec Capital		
05-452-701	Park Improvements	912,800.00
	Total Park & Rec Capital	912,800.00
Federal Grant Fund Revenue		200.00
Cash Balance Forward		912,600.00
Total Federal Grant Fund Revenue:		912,800.00
Total Federal Grant Fund Expenditure:		912,800.00
Net Income:		-

Worksheet for the 2023 Budget

FEDERAL GRANT FUND

REVENUES

INTEREST EARNINGS

05.341.000 – INTEREST EARNINGS

INTERFUND TRANSFERS

05.392.010 – TRANSFER FROM GENERAL FUND

Interest earned in bank account.

CASH BALANCE FORWARD

05.399.000 – CASH BALANCE FORWARD

Estimated fund balance as of 12/31/2022.

EXPENDITURES

PARK & REC CAPITAL

05.452.701 – PARK IMPROVEMENTS

Includes Guinea Lane Park Project, portion of Community Park playground, and Warwick Greene playground.

CAPITAL PROJECTS FUND

Account Number	Account Title	2023 Budget
Interest Earnings		
30-341-000	Interest Earnings	200.00
	Total Interest Earnings:	200.00
Interfund Operating Transfers		
30-392-010	Transfer From General Fund	780,000.00
30-392-050	Transfer From Capital Reserves Fund	138,030.00
	Total Interfund Operating Transfers:	918,030.00
Cash Balance Forward		
30-399-000	Cash Balance Forward	230,000.00
	Total Cash Balance Forward:	230,000.00
	Total Capital Projects Fund Revenue:	918,230.00
Data Processing		
30-407-743	Software/Computer	15,000.00
	Total Data Processing:	15,000.00
General Gov't Building & Plant		
30-409-452	Capital Improvements Municipal	34,000.00
30-409-453	Capital Improvements Guinea Lane	160,000.00
	Total General Gov't Building & Plant:	194,000.00
Police		
30-410-270	Police Department Technology	55,000.00
30-410-452	Patrol Room Renovation	47,000.00
	Total Police:	102,000.00
Public Works		
30-430-400	Public Works Projects	824,000.00
	Total Public Works:	824,000.00
	Capital Projects Fund Revenue	918,230.00
	Cash Balance Forward	230,000.00
	Total Capital Projects Fund Revenue:	1,148,230.00
	Total Capital Projects Fund Expenditure:	1,135,000.00
	Net Income:	13,230.00

Worksheet for the 2023 Budget

CAPITAL PROJECTS FUND

REVENUES

INTEREST EARNINGS

30.341.000 – INTEREST EARNINGS

Interest incurred from current interest rates.

INTERFUND OPERATING TRANSFERS

30.392.010 – TRANSFER FROM GENERAL FUND

Current year funding of Capital Projects.

30.392.050 – TRANSFER FROM CAPITAL RESERVE FUND

Funding for Stover Mill Basin maintenance.

CASH BALANCE FORWARD

30.399.000 – CASH BALANCE FORWARD

Estimated fund balance as of 12/31/2022.

EXPENDITURES

DATA PROCESSING

30.407.743 – SOFTWARE/ COMPUTER

Upgrade Planning & Zoning BS&A Software to allow for online permit processing.

GENERAL GOVERNMENT BUILDING AND PLANT

30.409.452 – CAPITAL IMPROVEMENTS MUNICIPAL

Replace flooring in Administration Copy Room, Administration Lunchroom, Parks & Recreation Lobby, and Parks & Recreation Community Room.

Reframe section of aging Municipal Building exterior windows.

Replace original gutters and downspouts.

30.409.453 – CAPITAL IMPROVEMENTS GUINEA LANE

Replace gutters, roof, and associated underlayment.

Worksheet for the 2023 Budget

CAPITAL PROJECTS FUND

POLICE

30.410.270 – POLICE DEPARTMENT TECHNOLOGY

Upgrade patrol vehicle Mobile Data Terminal laptops with Dell tablets. Includes tablets, mounts, keyboards, hardware, installation, and IT configuration.

30.410.452– PATROL ROOM RENOVATION

Complete renovations required for accreditation: handcuff bench installation, processing room workstation, Main Evidence Room security, and Garage Evidence roof.

PUBLIC WORKS

30.430.400 – PUBLIC WORKS PROJECTS

Stover Mill Basin - \$270,000

Old York Road Culvert - \$180,000

Valley Road Bridge Repairs - \$250,000

Sidewalks on York Road - \$88,000

Walton Road Engineering - \$36,000

HIGHWAY AID FUND

Account Number	Account Title	2023 Budget
Interest Earnings		
35-341-000	Interest Earnings	200.00
	Total Interest Earnings:	200.00
State Shared Rev & Entitlement		
35-355-030	State Turnback (Liquid Fuels)	5,280.00
35-355-050	Motor Vehicle Fuel Taxes	446,000.00
	Total State Shared Rev & Entitlement	451,280.00
Cash Balance Forward		
35-399-000	Cash Balance Forward	166,685.20
	Total Cash Balance Forward:	166,685.20
Total Highway Aid Fund Revenue:		451,480.00
Highway Construct/Rebuilding		
35-439-000	Highway Construction-Roads	615,000.00
	Total Highway Construct/Rebuilding:	615,000.00
Highway Aid Fund Revenue		451,480.00
Cash Balance Forward		166,685.20
Total Highway Aid Fund Revenue:		618,165.20
Total Highway Aid Fund Expenditure:		615,000.00
Net Income:		3,165.20

Worksheet for the 2023 Budget

HIGHWAY AID FUND

REVENUES

INTEREST EARNINGS

35.341.000 – INTEREST EARNINGS

STATE SHARED REVENUES AND ENTITLEMENT

35.355.030 – LIQUID FUELS

State return to maintain local roads.

35.355.050 – MOTOR VEHICLE FUEL TAXES

State taxes collected for roads.

CASH BALANCE FORWARD

35.399.000 – CASH BALANCE FORWARD

Estimated fund balance as of 12/31/2022.

EXPENDITURES

35.439.000 – 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.

2023 PROPOSED ROAD PROGRAM IMPROVEMENTS

Ticonderoga Drive (Meyer Wy to Heritage Dr)	\$79,015
Full Mill	
Base Repair & Leveling	
1.5" Overlay	
Curb Repair	
Street Markings	
Hale Circle	\$44,820
Full Mill	
Base Repair & Leveling	
1.5" Overlay	
Curb Repair	
Street Markings	

Worksheet for the 2023 Budget

HIGHWAY AID FUND

Allen Circle	\$25,688
Full Mill	
Base Repair & Leveling	
1.5" Overlay	
Curb Repair	
Street Markings	
Ramblewood Lane (Ash Ln to Brook Ln)	\$16,963
Full Mill	
Base Repair & Leveling	
1.5" Overlay	
Forestdale Circle	\$25,650
Full Mill	
Base Repair & Leveling	
1.5" Overlay	
Brook Lane (Cross Over Turkey Trot – Sunrise Wy to Ramblewood Ln)	\$213,990
Full Mill	
Base Repair & Leveling	
1.5" Overlay	
Hawthorne Circle	\$29,460
Full Mill	
Base Repair & Leveling	
1.5" Overlay	
Street Markings	
Heather Circle	\$27,413
Full Mill	
Base Repair & Leveling	
1.5" Overlay	
Curb Repair	
School Road	\$98,440
Edge Mill	
Street Markings	
Crocker Lane	\$38,820
Full Mill	
Base Repair & Leveling	
1.5" Overlay	
Street Markings	

Worksheet for the 2023 Budget

HIGHWAY AID FUND

Deer Run Drive (York Rd to Sawgrass) \$103,414

Full Mill

Base Repair & Leveling

1.5" Overlay

Curb Repair

Street Markings

Hampton Drive \$105,023

Full Mill

Base Repair & Leveling

1.5" Overlay

Curb Repair

Add Alternate:

Heritage Drive (Meyer Wy to Meyer Wy) \$140,000

Full Mill

Base Repair & Leveling

1.5" Overlay

Curb Repair

Street Markings

ADA Ramps

PARKS AND RECREATION FUND

Account Number	Account Title	2023 Budget
Real Estate Property Taxes		
37-301-100	Real Estate Taxes-Current Year	234,000.00
37-301-200	Real Estate Taxes-Prior Year	100.00
37-301-400	Real Estate Taxes-Delinquent	600.00
37-301-600	Real Estate Taxes-Interim	300.00
	Total Real Estate Property Taxes:	235,000.00
Interest Earnings		
37-341-000	Interest Earnings	500.00
	Total Interest Earnings:	500.00
Culture-Recreation		
37-360-001	Summer Camp-Teen	38,000.00
37-360-002	Summer Camp-Youth Day Camp	90,000.00
37-360-004	Arts Programs	15,000.00
37-360-005	Sports Programs	70,000.00
37-360-801	Field Usage Fee	10,000.00
37-360-810	Park Usage Fee	12,000.00
37-360-820	Excursion/Ticket Sales	2,000.00
37-360-830	Special Events Permits	300.00
	Total Culture-Recreation:	237,300.00
Contrib/Donat Private Source		
37-387-100	Contribution-Developer	15,000.00
37-387-200	Movies in the Park	4,100.00
37-387-300	Seasonal Celebrations	3,000.00
37-387-500	Lewy Body Walk	8,500.00
37-387-600	Shop With A Cop	10,000.00
	Total Contrib/Donat Private Source:	40,600.00
Cash Balance Forward		
37-399-000	Cash Balance Forward	600,000.00
	Total Cash Balance Forward:	600,000.00
Total Parks & Recreation Fund Revenue:		513,400.00
Tax Collector		
37-403-110	Salary-Tax Collector	4,400.00
	Total Tax Collector:	4,400.00
Data Processing		
37-407-200	Minor Hardware/ Technology	1,500.00
	Total Data Processing	1,500.00
Parks/Recreation-Other		

37-450-007	Trips/Tickets	2,000.00
37-450-450	Contracted Services	6,500.00
	Total Parks/Recreation-Other:	8,500.00

Administration

37-451-112	Seminars/Education	1,000.00
37-451-113	Meeting Expense	250.00
37-451-320	Communication/Phones	2,800.00
37-451-400	Office Supplies	600.00
37-451-421	Dues/Subscriptions	275.00
37-451-451	Credit Card Fees	6,000.00
	Total Administration:	10,925.00

Participant Recreation

37-452-001	Summer Camp-Teen	26,000.00
37-452-002	Summer Camp-Youth Day Camp	27,000.00
37-452-004	Arts Programs	10,000.00
37-452-005	Sports Programs	45,000.00
37-452-101	Summer/Teen Camp Salaries	40,000.00
	Total Participant Recreation:	148,000.00

Spectator Recreation

37-453-200	Movies in the Park	3,600.00
	Total Spectator Recreation:	3,600.00

Parks

37-454-100	Park Salaries/Maintenance	54,000.00
37-454-140	Salary-Park Admin/Programs	153,000.00
37-454-150	Park Employees Benefits	2,000.00
37-454-200	Maintenance & Repair of Equip	30,000.00
37-454-202	Playground Maintenance/Repair	15,000.00
37-454-203	Vehicle/Equip Maint & Repair	1,000.00
37-454-204	Landscape/Field/Facility Maint	30,000.00
37-454-205	Sanitation/Portable Toilets	4,000.00
37-454-300	Peco-Parks	6,500.00
	Total Parks:	295,500.00

Civic/Military Celebrations

37-457-300	Seasonal Celebrations	10,000.00
37-457-500	Lewy Body Walk	8,500.00
37-457-600	Shop With A Cop	14,450.00
	Total Civic/Military Celebrations:	32,950.00

Parks & Recreation Fund Revenue	513,400.00
Cash Balance Forward	600,000.00
Total Parks & Recreation Fund Revenue:	1,113,400.00
Total Parks & Recreation Fund Expenditure:	505,375.00
Net Income:	608,025.00

Worksheet for the 2023 Budget

PARKS & RECREATION FUND

REVENUES

REAL PROPERTY TAXES

37.301.100 – REAL ESTATE TAXES

1.0 mill.

INTEREST EARNINGS

37.341.000 – INTEREST EARNINGS

CULTURE – RECREATION

37.360.001 – SUMMER CAMP – TEEN

Revenue generated from three weeks of Teen Camp.

37.360.002 – SUMMER CAMP – YOUTH DAY CAMP

Revenue generated from Full Day Camps offered at Bridge Valley Elementary School.

37.360.004 – ARTS PROGRAMS

Revenue generated from programs such as children's dancing, science camps, babysitting workshops, Let's Get Messy, Children Making Music, art programs, kids' night out events, and other non-sport programs.

37.360.005 – SPORTS PROGRAMS

Revenue generated from all sports-based programs and contracted sports camps.

37.360.801 – FIELD USAGE FEE

Application fee from user groups for use of Township courts/fields

Warrington Soccer

Warriors Lacrosse Inc.

Warrington Warwick AA Softball

Warrington Soccer Club Field Maintenance

Robert Weller

37.360.810 – PARK USAGE FEE

Revenue from Community Room and pavilion rentals.

37.360.820 – EXCURSION/TICKET SALES

Revenue from sale of movie and excursion (amusement parks, ski resorts) tickets.

37.360.830 – SPECIAL EVENTS PERMITS

Revenue from Special Permit Applications.

Worksheet for the 2023 Budget

PARKS & RECREATION FUND

CONTRIB. & DONATIONS PRIVT. SOURCE

37.387.100- DEVELOPER CONTRIBUTIONS

Fees-in-lieu of active open space, common open space, and tree replacement.

37.387.200 – CONCERTS & MOVIES

Sponsorships and revenue from concession sales at the concerts and movies.

37.387.300 – SEASONAL CELEBRATIONS

Sponsored special events held throughout the year.

37.387.500 – LEWY BODY WALK

Contributions from the Lewy Body Walk.

37.387.600 – SHOP WITH A COP

Donations from the Shop with a Cop program. Balance of \$4,450 from 2021 collections.

CASH BALANCE FORWARD

37.399.000 – CASH BALANCE FORWARD

Estimated fund balance as of 12/31/2022

EXPENDITURES

TAX COLLECTOR

37.403.110 – SALARY – TAX COLLECTOR

Portion of the Tax Collector's salary as set by resolution.

DATA PROCESSING

37.407.200 – MINOR HARDWARE/ TECHNOLOGY

Purchase and replacement of computers, printers, software and accessories for the Parks and Recreation Department.

PARK & RECREATION OTHER

37.450.450 – CONTRACTED SERVICES

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

37.450.820 – EXCURSION/TICKET SALES

Cost of purchasing discounted movie (via movie theaters), amusement park (via PRPS), and ski resort tickets.

Worksheet for the 2023 Budget

PARKS & RECREATION FUND

ADMINISTRATION

37.451.112 – SEMINARS/EDUCATION

Seminars and education, including attendance at PRPS conference.

37.451.113 – MEETING EXPENSE

Meeting expenses for hosting meetings/training opportunities.

37.451.320 – COMMUNICATIONS/PHONES

Mobile phone expenses.

37.451.400 – OFFICE SUPPLIES

Office supplies for the Parks and Recreation Department.

37.451.421 – DUES/SUBSCRIPTIONS

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

37.451.451 – CREDIT CARD FEES

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

PARTICIPANT RECREATION

37.452.001 – SUMMER TEEN CAMP

Expenses for three weeks of Teen Camp (excluding salaries).

37.452.002 – SUMMER CAMP YOUTH DAY CAMP

Expenses for Day Camp (excluding salaries).

37.452.004 – ART PROGRAMS

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

37.452.005 – SPORTS PROGRAMS

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

37.452.101 – SUMMER/TEEN CAMP SALARIES

Salaries for staff of Day Camp and Teen Camp.

SPECTATOR RECREATION

37.453.200 – MOVIES IN THE PARK

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

Worksheet for the 2023 Budget

PARKS & RECREATION FUND

PARKS

37.454.100 – PARK SALARIES/MAINTENANCE

Two (2) FT maintenance employees.

37.454.140 – SALARY – PARK ADMIN/PROGRAMS

Salaries for Director and Program Coordinator.

37.454.150 – PARK EMPLOYEE BENEFITS

Four (4) FT employees. Health/Dental/RX/Life and Workers Comp.

37.454.200 – MAINTENANCE & REPAIR OF EQUIP.

Maintenance and repair of park equipment including mowers, restrooms, courts, and fields. Purchase of pet waste removal bags.

37.454.202 – PLAYGROUND/MAINTENANCE/REPAIR

Includes routine repairs to playground equipment and upkeep, along with court repairs and wood carpet.

37.454.203 – VEHICLE/EQUIP. MAINTENANCE & REPAIR

Vehicle/truck inspections and maintenance.

37.454.204 – LANDSCAPE/FIELDS/FACILITY MAINT.

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

37.454.205 – SANITATION/PORTABLE TOILETS

Seasonal portable toilets throughout the parks system.

37.454.300 – PECO – PARKS

Cost of electricity for all Township parks.

CIVIC AND MILITARY CELEBRATIONS

37.457.300 – SEASONAL CELEBRATIONS

Costs associated the recycling event and a variety of other celebrations held throughout the year.

37.457.500 – LEWY BODY WALK

Costs associated with the Lewy Body Walk that is then recovered with donations and fees.

37.457.600 – SHOP WITH A COP

Costs associated with the Shop with a Cop program.

PARKS AND RECREATION CAPITAL FUND

Account Number	Account Title	2023 Budget
Tax Collector		
38-301-100	Real Estate Taxes-Current Year	234,000.00
38-301-200	Real Estate Taxes-Prior Year	100.00
38-301-400	Delinquent Taxes	600.00
38-301-600	Real Estate Taxes-Interim	300.00
	Total Real Property Taxes:	235,000.00
Interest Earnings		
38-341-000	Interest Earnings	500.00
	Total Interest Earnings:	500.00
Grants		
38-354-010	State Grants	
38-354-070	Recreation Grant	50,000.00
	Total Grants:	50,000.00
Contributions/Donations		
38-387-100	Contribution-Developer	1,000.00
	Total Contributions/Donations:	1,000.00
Cash Balance Forward		
38-399-000	Cash Balance Forward	520,000.00
	Total Cash Balance Forward:	520,000.00
Total Parks & Recreation Capital Fund Revenue:		286,500.00
Tax Collector		
38-403-110	Salary-Tax Collector	4,400.00
	Total Tax Collector:	4,400.00
Parks/Recreation Capital		
38-452-204	Park System Planting	15,000.00
38-452-701	Parks & Rec Capital Construct	265,000.00
38-452-702	Park & Trail System	
38-452-746	Parks & Rec Equipment Purchase	
	Total Parks/Recreation Capital:	280,000.00
Parks & Recreation Capital Fund Revenue		286,500.00
Cash Balance Forward		520,000.00
Total Parks & Recreation Capital Fund Revenue:		806,500.00
Total Parks & Recreation Capital Fund Expenditure:		284,400.00
Net Income:		522,100.00

Worksheet for the 2023 Budget

PARKS & RECREATION CAPITAL FUND

REVENUES

REAL PROPERTY TAXES

38.301.100 - REAL ESTATE TAXES

1.0 mill.

INTEREST EARNINGS

38.341.000 – INTEREST EARNINGS

Interest incurred from current interest rates.

GRANTS/CONTRIBUTIONS

38.354.070 – RECREATION GRANT

DCNR Spray Pool matching grant and potential PECO Green Region Open Space Grant for park plantings.

38.387.100 – CONTRIBUTIONS- DEVELOPER

Contributions from developers and sponsors for park improvements.

CASH BALANCE FORWARD

38.399.000 – CASH BALANCE FORWARD

Estimated fund balance as of 12/31/2022.

EXPENDITURES

TAX COLLECTOR

38.403.110 – TAX COLLECTOR

Portion of salary allocated from millage.

PARKS & RECREATION CAPITAL

38.452.204 – PARK SYSTEM PLANTING

Plant various trees and bushes in park system.

38.452.701 – PARK & REC. CAPITAL CONSTRUCTION

1. Warwick Greene Playground - \$10,000
2. Spray Pool - \$100,000
3. Moland House Parking Lot - \$50,000
4. Community Park Basketball Courts - \$100,000
5. Benches - \$5,000

CAPITAL RESERVE FUND

Account Number	Account Title	2023 Budget
Interest Earnings		
43-341-000	Interest Earnings	100.00
	Total Interest Earnings:	100.00
Cash Balance Forward		
43-399-000	Cash Balance Forward	223,700.00
	Total Cash Balance Forward:	223,700.00
Total Capital Reserve Fund Revenue:		100.00
Interfund Operating Transfers		
43-492-030	Transfer to Capital Projects	138,030.00
	Total Interfund Operating Transfers:	138,030.00
Capital Reserve Fund Revenue		100.00
Cash Balance Forward		223,700.00
Total Capital Reserve Fund Revenue:		223,800.00
Total Capital Reserve Fund Expenditure:		138,030.00
Net Income:		85,770.00

Worksheet for the 2023 Budget

CAPITAL RESERVE FUND

REVENUES

INTEREST EARNINGS

43.341.000 – INTEREST EARNINGS

CASH BALANCE FORWARD

43.399.000 – CASH BALANCE FORWARD
Estimated fund balance as of 12/31/2022.

INTERFUND OPERATING TRANSFERS

43.492.030 – TRANSFER TO CAPITAL PROJECTS
Transfer of various detention basins funds to Capital Projects for maintenance of Stover Mill Basin.

EXPENDITURES

Capital Reserve Balances as of September 30, 2022:

McKeon/Mearns Rd. Widening	\$ 2,457
Various Detention Basins	\$138,029
Coggiola Improvements	\$ 16,527
Ivylnd Industrial PK Improvements/PECO	\$ 23,888
Various Septic Agreements	\$ 36,713
Pizzo Sewer Agreement	\$ 5,164
Capital Reserves as of September 30, 2022	\$222,778