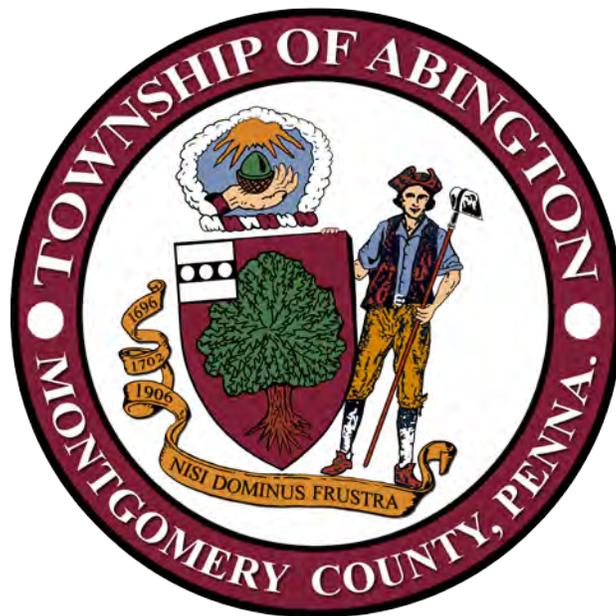


ABINGTON TOWNSHIP

July 11, 2019



BOARD AGENDA



TOWNSHIP OF ABINGTON

BOARD OF COMMISSIONERS Regular Public Meeting

A G E N D A July 11, 2019 7:30 PM

CALL TO ORDER

ROLL CALL MYERS, BRODSKY, ROTHMAN, DiPLACIDO, WINEGRAD, THOMPSON,
SCHREIBER, CARSWELL, SPIEGELMAN, VAHEY, GILLESPIE, ZAPPONE,
BOWMAN, KLINE, LUKER

PLEDGE OF ALLEGIANCE

BOARD PRESIDENT ANNOUNCEMENTS

PRESENTATIONS

PUBLIC COMMENT ON AGENDA ITEMS

CONSENT AGENDA

- a. **Minutes** Motion to approve the Minutes from the Board of Commissioners June 13, 2019 Regular Meeting.

- b. **FC-03-071119** Motion to approve the Clearing Fund, the Deferred Revenue/Expense activity and Petty Cash balances for the month of May as previously circulated to the Board. Clearing fund receipts and disbursements for the month of May 2019 were \$33,517.04 and (\$29,842.89), respectively. Deferred Revenue/Expense receipts and disbursements for the month of May 2019 were \$0.00 and (\$14,000.00) respectively.

- c. **FC-04-071119** Motion to approve the Advance and Travel Expense activity for May 2019 as previously circulated to the Board. Advance and Travel Expense reports were \$600.00 and \$4,897.37 respectively. Five-month expenses totaled \$28,600.21.

- d. **FC-05-071119** Motion to adopt Resolution No. 19-023 to approve Federal Fiscal Year (FFY) 2019 CDBG Annual Action Plan. This motion is to authorize the President of the Board of Commissioners to sign and submit the FFY 2019 CDBG Annual Action Plan to the U.S. Department of Housing and Urban Development (HUD).

- e. **FC-06-071119** Motion to accept December 31, 2018 Township of Abington CAFR and Audited Financial Statements, Single Audit Report, Tax Office Financial Statements and Agreed Upon Procedures, as presented by Township independent auditors, Bee Bergvall & Co.



TOWNSHIP OF ABINGTON

BOARD OF COMMISSIONERS Regular Public Meeting

A G E N D A July 11, 2019 7:30 PM

- f. **FC-07-071119** Motion to accept a grant from the PA Department of Community & Economic Development (DCED) in the amount of \$400,000.00. This grant is to fund the Township's Owner-Occupied Rehabilitation Program. This motion shall also authorize the President of the Board of Commissioners and the Township Manager to sign and return the contract (and all other related documents) to DCED.

UNFINISHED BUSINESS

NEW BUSINESS

ADMINISTRATIVE CODE & LAND USE COMMISSIONER KEN BRODSKY, CHAIR

- a. **ACL-01-071119** Motion to table the Land Development Application of Sussman Associates II, LP-Kia Dealership to consolidate the properties located at 1501, 1505, 1509, and 1515 Easton Road and construct a new automotive dealership and accept the applicants unlimited waiver of time.
- b. **ACL-02-071119** Motion to table the Land Development Application of Elaine Associates, LP-Mazda-to construct a new, one-story building that will include a showroom, offices and service bays for the sale and service of vehicles and accept the applicants unlimited waiver of time.
- c. **ACL - 03-071119** Motion to approve the Land Development Plan of Duke Real Estate Partners, LLC, to renovate the existing building and create a parking lot with 42 parking stalls at 357 Highland A venue, Jenkintown, PA 19046.
- d. **ACL-04-0711179** Motion to approve the Subdivision and Land Development Plan for construction of new CHOP Specialty Care Medical Offices.

PUBLIC AFFAIRS COMMITTEE COMMISSIONER, TOM BOWMAN, VICE-CHAIR

- a. **PA-01-071119** Motion to award the lowest responsible bidder and authorize the Township Manager to execute all contract documents and agreements with Automatic Door Enterprise/Advanced Door Service in the amount of \$30,533.
- b. **PA-02-071119** Motion to accept the Commonwealth Financing Authority Grant No. C000070588 and authorize the Township Manager to execute the grant agreement by and between the Commonwealth Financing Authority for the Multimodal Transportation Fund Grant which supports the Old York Road/Susquehanna Road project.
- c. **PA-03-071119** Motion to table discussion on EAC Ordinance 2166.



TOWNSHIP OF ABINGTON

BOARD OF COMMISSIONERS *Regular Public Meeting*

A G E N D A **July 11, 2019** **7:30 PM**

FINANCE COMMITTEE COMMISSIONER, MATTHEW VAHEY, VICE-CHAIR

- a. **Receive Treasurer's Report:** Township Treasurer, Jay W. Blumenthal
- b. **FC-01-071119** Motion to approve investments for the month of May 2019. It was noted that investments for the month totaled \$782,877.50. Interest rate yields ranged from 2.400% to 2.450%.
- c. **FC-02-071119** Motion to approve the May expenditures, as previously circulated to the board, in the amount of \$5,895,847.65 and salaries and wages in the amount of \$1,894,741.00 and authorizing the proper officials to sign vouchers in payment of bills and contracts as they mature through the month of August 2019.

(Motion and Roll Call)

PUBLIC COMMENT

ADJOURNMENT



TOWNSHIP OF ABINGTON

BOARD OF COMMISSIONERS *Regular Public Meeting*

A G E N D A
July 11, 2019
7:30 PM

BOARD POLICY ON AGENDA ITEMS

For information Purposes Only

Board President Announcements

This item on the Board of Commissioners Agenda is reserved for the Board President to make announcements that are required under law for public disclosure, such as announcing executive sessions, or for matters of public notice.

Public Comment

Public Comment on Agenda Items is taken at the beginning of regularly scheduled Public Meetings prior to any votes being cast. When recognized by the presiding Officer, the commenter will have three minutes to comment on agenda items at this first public comment period. All other public comment(s) not specific to an agenda item, if any, are to be made near the end of the public meeting prior to adjournment. Public comment on agenda items at regularly scheduled Board of Commissioner Committee meetings will be after a matter has been moved and seconded and upon call of the Chair for public comment.

Presentations

Should the Board of Commissioners have an issue or entity that requires time to present an issue to the Board, that is more than an oral description relating to an agenda item under consideration, The Board may have that matter listed under Presentations. If nothing is listed under presentations, then there is no business to conduct in that manner.

Consent Agenda

Items of business and matters listed under the Consent Agenda are considered to be routine and non-controversial and will be enacted by one motion and one vote. There will be no separate discussion of these items. If discussion is desired by Board of Commissioner Members, that item is to be identified by the Board member and will be identified and removed from the Consent Agenda, and will be considered separately at the appropriate place on the Agenda.

Unfinished Business

Items for consideration as unfinished business are matters that have been considered for action at a public Board Meeting and have not been tabled to a date certain or voted upon.

New Business

Items for consideration as new business are matters that have been considered for action at the Board Committee Meeting. It is Board practice to not introduce new business at Board Committee Meetings.



TOWNSHIP OF ABINGTON

BOARD OF COMMISSIONERS *Regular Public Meeting*

A G E N D A
July 11, 2019
7:30 PM

BOARD POLICY ON PUBLIC PARTICIPATION

For information Purposes Only

The Township shall conduct business in accordance with the Commonwealth of Pennsylvania Laws governing the conduct of public meetings and only establish guidelines that shall govern public participation at meetings consistent with the law.

Each commenter shall:

- Direct their comments to the Presiding Officer;
- Speak from the podium or into a microphone designated by the presiding officer;
- State their name for the record;
- Either orally or in writing provide their address for the record;
- Have a maximum of three minutes to make their comments. Each commenter when speaking to a specific agenda item, is to keep their comments relative to that identified agenda item;
- Speak one time per agenda item;
- When commenting on non-agenda items, the commenter is to keep their comments related to matters of the Township of Abington, Montgomery County, Pennsylvania.
- State a question to the Presiding Officer after all commenters have spoken, and;
- Be seated after speaking or upon the request of the presiding officer;
- Not engage in debate, dialogue or discussion;
- Not disrupt the public meeting, and;
- Exercise restraint and sound judgement in avoiding the use of profane language, and the maligning of others.

CONSENT AGENDA



FINANCE COMMITTEE

AGENDA ITEM

June 18, 2019

FC-03-071119

DATE

AGENDA ITEM NUMBER

Finance

DEPARTMENT

FISCAL IMPACT

Cost > \$10,000.

Yes

No

PUBLIC BID REQUIRED

Cost > \$20,100

Yes

No

AGENDA ITEM:

Clearing Fund/Deferred Revenue and Expense/Petty Cash

EXECUTIVE SUMMARY:

PREVIOUS BOARD ACTIONS:

RECOMMENDED BOARD ACTION:

Consider a motion to approve the Clearing Fund, the Deferred Revenue/Expense activity and Petty Cash balances for the month of May. Clearing fund receipts and disbursements for the month of May 2019 were \$33,517.04 and (\$29,842.89), respectively. Deferred Revenue/Expense receipts and disbursements for the month of May 2019 were \$0.00 and (\$14,000.00) respectively.

CLEARING FUND ANALYSIS

Description	Beginning Balance 05/01/19	Receipts	Disbursements	Ending Balance 05/31/19
Sales Tax	0.00			0.00
Sales Tax-Refuse	163.09	191.86		354.95
Sales Tax-Rain Barrels	0.00	73.29		73.29
Sales Tax-Bare Root Trees	0.00			0.00
SPS WWTP	0.00	17,990.39	(17,990.39)	0.00
Training Center	0.00			0.00
State Mandated Permit Fees	972.00	868.50	(22.50)	1,818.00
War Memorial Donations	55,775.00	14,393.00	(11,830.00)	58,338.00
Art Center RACP	0.00			0.00
Totals	56,910.09	33,517.04	(29,842.89)	60,584.24

DEFERRED REVENUE/EXPENSE

HRC-Jnktwn Rotary Donation	1,281.85			1,281.85
Donation-Police Laser Purchase	250.00			250.00
Police Academy	5,995.00			5,995.00
Roychester Park Donations	1,046.00			1,046.00
Asplundh Donation - BodeHITS	10,000.00		(10,000.00)	0.00
2219 Old Welsh-Parkview Curbs	2,450.00			2,450.00
Police Forensic Computer	(6,000.00)			(6,000.00)
Bid Bond-DiGiulio's	4,000.00		(4,000.00)	0.00
TOTALS	19,022.85	0.00	(14,000.00)	5,022.85

EAC

EAC Green Account	1,190.61			1,190.61
Jackson Park	1,279.82			1,279.82
TOTALS	2,470.43	0.00	0.00	2,470.43

EAC SUSTAINABILITY PROJECTS

EAC SUSTAINABILITY PROJECTS	12,541.10	1,223.71	(360.91)	13,403.90
TOTALS	12,541.10	1,223.71	(360.91)	13,403.90

CASH BALANCES (See Attached)**PETTY CASH FUNDS**

Finance Office	500.00
Parks - Regular	100.00
Ardsley Community Center	100.00
Briar Bush - Regular	75.00
Police Admin	300.00
Police - SIU	500.00
Police-Records Office	50.00
Wastewater Administration	50.00
Public Works	50.00
Reception	75.00

TOTAL PETTY CASH FUNDS: 1,800.00

* Audited the following Petty Cash accounts and everything was within proper standards

		<u>Cash</u>	<u>Investments</u>	<u>Fund Total</u>
01	GENERAL FUND	17,713,563.37	8,389,000.01	26,102,563.38
02	SEWER OPERATIONS	5,560,905.93	2,416,893.72	7,977,799.65
03	HIGHWAY AID	2,096,197.52	0.00	2,096,197.52
04	FLOOD MITIGATION FUND	0.00	0.00	0.00
05	OPEB - HEALTH COST FUND	3,105,334.00	15,636,259.58	18,741,593.58
06	GRANT FUND	4,323.59 CR	0.00	4,323.59 CR
07	PERMANENT IMPROVEMENT	10,482,816.01	1,293,000.02	11,775,816.03
08	PARKS CAPITAL	120,913.29	0.00	120,913.29
10	TUITION REIMBURSEMENT FUND	5,598.45	0.00	5,598.45
11	RENTAL REHAB	7,624.86	0.00	7,624.86
12	CLEARING FUND	60,584.24	0.00	60,584.24
13	WORKER'S COMPENSATION	851,809.05	818,000.01	1,669,809.06
14	REFUSE FUND	4,525,669.97	250,000.02	4,775,669.99
15	MAIN ST MGR/ECON DEVELOP FUND	10,972.01	0.00	10,972.01
16	S.I.U.	8,831.70	0.00	8,831.70
17	SEWER CAPITAL	2,823,103.53	2,902,000.02	5,725,103.55
18	CDBG	0.00	0.00	0.00
	Grand Total:	47,369,600.34	31,705,153.38	79,074,753.72



FINANCE COMMITTEE

AGENDA ITEM

June 18, 2019

FC-04-071119

DATE

AGENDA ITEM NUMBER

Finance

DEPARTMENT

FISCAL IMPACT

Cost > \$10,000.

Yes

No

PUBLIC BID REQUIRED

Cost > \$20,100

Yes

No

AGENDA ITEM:

Training and Conference Expenses

EXECUTIVE SUMMARY:

PREVIOUS BOARD ACTIONS:

RECOMMENDED BOARD ACTION:

Consider a motion to approve the Advance and Travel Expense activity for May 2019. Advance and Travel Expense reports were \$600.00 and \$4,897.37 respectively. Five-month expenses totaled \$28,600.21.

2019 TRAINING AND CONFERENCE EXPENDITURES

Employee Name	Event	Current Advances	Submitted 05/31/2019	YTD Expenses 2019	Ending Advance Balance 05/31/2019
Ofers. Petras, Nicholas, Steck Belardo, Witter, Hasra, Jones & Deangelo	Street Survival Atlantic City, NJ 02/20/2019 to 02/21/2019			2,881.08	
Dave Hendler	Cody Conference Hershey, PA 04/24/2019 to 04/25/2019		330.72	530.72	
DC Warner, Det. Burton Ofers Cartwright and Delaney	33rd Annual Mid-Atlantic Women Law Tannersville, PA 04/07/2019 to 04/11/2019		276.08	1,987.95	
Det. Ryan Duntzee	Basic Latent Print ID Harrisburg, PA 02/03/2019 to 02/08/2019			527.47	
Lt. Kevin Magee	15th Annual Accreditation Harrisburg, PA 03/25/2019 to 03/27/2019			378.92	
Chief Molloy & DC Warner	FBINAA Eastern Chapter Lancaster, PA 06/02/2019 to 06/04/2019			400.00	
Lisa Erkert & Mark Maxwell	PROP Certification Training Bellefonte, PA 03/13/2019 to 03/14/2019		272.24	1,252.24	
Chief Molloy & Lt. Porter	PELRAS Conference State College, PA 03/20/2019 to 03/22/2019		230.00	1,481.77	
Richard Manfredi Tara Wehmeyer Jeannette Hermann	PELRAS Conference State College, PA 03/20/2019 to 03/22/2019			1,470.62	
Jessica Tholey	PRPS Annual Conference State College, PA 04/02/2019 to 04/05/2019			445.00	
Lt. Kevin Magee	CALEA Conference Huntsville, AL 05/01/2019 to 05/04/2019			675.00	
Officer Scott Dinsmore	Drug Recognition Class Mansfield University, PA 04/15/2019 to 05/22/2019		108.00	108.00	
Lt. Chris Porter and 17 additional officers	SWAT Training Fl. Indiantown Gap, PA 05/13/2019 to 05/14/2019			600.00	
Officers Freed, Posey and Coughlin	PSP Reconstruction Seminar Gettysburg, PA 11/05/2019 to 11/07/2019			619.36	
Lt. Chris Porter	Mid-Atlantic IAE Enforcement Sem. Princeton, NJ 06/09/2019 to 06/14/2019			700.00	
John Rohrer Dave Schramm	CPSE Conference Garden Grove, CA 03/11/2019 to 03/15/2019		1,130.83	7,659.50	

2019 TRAINING AND CONFERENCE EXPENDITURES

Employee Name	Event	Current Advances	Submitted 05/31/2019	YTD Expenses 2019	Ending Advance Balance 05/31/2019
Jeffrey Glynn	FDIC Conference Indianapolis, IN 04/07/2019 to 04/13/2019			3,733.08	
*Det. Fallon and Ofc. J. Jones	Police Physical Fitness Coordinator Allentown, PA 07/08/2019 to 07/12/2019		800.00	800.00	
*Tom McAnaney	FAA US Symposium Baltimore, MD 06/02/2019 to 06/05/2019		479.00	479.00	
*Lt. Chris Porter and multiple officers	TAC with FBI Training Quantico VA 06/03/2019 to 06/04/2019 06/10/2019 to 06/11/2019 06/17/2019 to 06/18/2019	600.00	1,270.50	1,870.50	0.00
Total		600.00	4,897.37	28,600.21	0.00

*New Activity

EXPENSES BY DEPARTMENT:

Briar Bush	\$0.00
Commissioners	0.00
Administration	1,470.62
Police	13,560.77
Parks	445.00
Public Works	1,252.24
Fire Marshal	11,871.58
Finance	0.00
Code	0.00
WWTP	0.00
Total	<u>\$28,600.21</u>



FINANCE COMMITTEE

AGENDA ITEM

May 22, 2019

DATE

Finance

DEPARTMENT

FC-05-071119

AGENDA ITEM NUMBER

FISCAL IMPACT

Cost > \$10,000.

Yes

No

PUBLIC BID REQUIRED

Cost > \$20,100

Yes

No

AGENDA ITEM:

Proposed FFY 2019 Community Development Block Grant (CDBG) Budget

EXECUTIVE SUMMARY:

The Township an entitlement community under the U.S. Department of Housing and Urban Development's (HUD) Community Development Block Grant (CDBG) program. HUD has allocated \$781,243.00 to the Township for FFY 2019, which starts on October 1, 2019 and ends on September 30, 2020.

The activities that the Township proposes to undertake with these federal funds are listed on the attached budget.

The entitlement allocated to the Township for the FFY CDBG 2019 (10/1/2019 - 9/30/2020) is \$781,243.00. This is a decrease of \$3,258.00 from the FFY 2018 allocation of \$784,501.00.

Activities approved by the Township and funded by HUD in FFY CDBG 2018 Budget were: Administration; Fair Housing promotion and advertisement; the Owner Occupied Housing Rehabilitation Program; Accessibility improvements at the Ardsley Community Center; the installation of new concrete curbing and sidewalks at the 2700 block of Old Welsh Road; the installation of new concrete curbing at the 2200 block of Parkview Avenue.

PREVIOUS BOARD ACTIONS:

This is an annual action of the governing body, as required by HUD, for the Township of Abington (Township) to specify the proposed use of the allocation of federal funds for FFY 2019.

RECOMMENDED BOARD ACTION:

Motion to adopt Resolution No. 19-023 at the July 11, 2019 Board of Commissioner's Meeting to approve Federal Fiscal Year (FFY) 2019 CDBG Annual Action Plan. This motion is to authorize the President of the Board of Commissioners to sign and submit the FFY 2019 CDBG Annual Action Plan to the U.S. Department of Housing and Urban Development (HUD).

TOWNSHIP OF ABINGTON
Community Development Block Grant
FFY2019 BUDGET

1.	Administration	156,000.00
2.	Fair Housing	1,000.00
3.	Financial Literacy	4,243.00
4.	New Curbs and Sidewalks at the 2200 - 2400 block of Old Welsh Road	150,000.00
5.	Accessibility Improvements at the Ardsley Community Center	35,000.00
6.	Rental Acquisition	75,000.00
7.	Rental Rehabilitation Program	110,000.00
8.	Owner Occupied Rehabilitation Program	250,000.00
TOTAL AMOUNT		781,243.00

TOWNSHIP OF ABINGTON

Community Development Block Grant

PROJECT DESCRIPTION FOR FFY2019

- 1.) **ADMINISTRATION** (156,000.00) this line item funds the administrative cost, professional fees and all other related expenses to operate the township's community development program. These costs would include township staff salary (including part-time seasonal employees for the Summer Youth Meal Program), consultant fees, public publications, postage, mailings, and office supplies.
- 2.) **FAIR HOUSING** (1,000.00) this line item funds the federally required publication of access to assistance when housing discrimination is believed to have been experienced. This publication should be in a publication where the population most likely would experience housing discrimination. Publication annually appears in the Willow Grove NAACP annual banquet booklet and other nonprofit agencies that serve the similar population.
- 3.) **FINANCIAL LITERACY** (4,243.00) this line item funds various workshops on basic personal financial principles. These workshops will provide what it takes to make a budget for the household, making a plan to save for rainy days, and building up credit for everything from cars to college. Opportunities to learn the ins and outs of home ownership: how to buy a house, and how to keep it. The goal of this activity is to help persons reduce their person debt, improve personal credit, more effectively manage home and personal finances, avoid foreclosure to gain financial wellness.
- 4.) **NEW CURBING AND SIDEWALKS AT THE 2200 – 2400 BLOCK OF OLD WELSH ROAD** (150,000.00) this activity is to remove and install new concrete curbing and sidewalks along the south side of Old Welsh Road. The reconstruction of this heavily traveled road State Road is subject to more stringent. This includes the professional engineering fees to complete the construction drawings, state permitting fees, construction costs and all other related costs to complete this project.
- 5.) **ACCESSIBILITY IMPROVEMENTS AT THE ARDSLEY COMMUNITY CENTER** (35,000.00) this activity is to fund the installation of a vertical (wheelchair) platform lift to access the second floor. A location for the new lift has been identified. The proposed location is at the existing rear stage entrance on the first floor and at an oversized Janitor Closet on the second floor.
- 6.) **RENTAL ACQUISITION** (75,000.00) this activity is to fund the acquisition costs and other related professional fees to gain site control of derelict residential property owned by an uncooperative property owner. This property has code violations and has been an ear sore in the community for several years. The Township is in the early stages of requesting the current property owner to correct the code violations.
- 7.) **RENTAL REHABILITATION PROGRAM** (110,000.00) this activity funds the rehabilitation of existing housing for low to moderate-income families. Willow Grove Community Development Corporation (WGCDC) is the township's nonprofit affordable housing provider. WGCDC currently operate 27 rental units in the Township of Abington. The Township's Community Development Department is currently in the early stages of rehabilitating a troubled vacant property.

The Township has received a request from a second nonprofit affordable housing provider. Resource for Human Development (RHD), which operates two-(2) rental housing properties in the Township of Abington. RHD provides on-site services to persons who are developmentally disabled.
- 8.) **OWNER OCCUPIED REHABILITATION PROGRAM** (250,000.00) since 1990; the Township of Abington has successfully operated this homeowner repair program to township residents. There is a high need to improve the quality of the homeowner housing stock in the Township. This program provides repairs to homes to create decent, safe, sound housing for low to moderate-income township residents. The Township provides zero interest loans through this program to income-qualified homeowners of single-family dwelling units.

ABINGTON FFY 2019 ANNUAL ACTION PLAN SUBMISSION SCHEDULE

DATE	ACTION
First week of April, 2019	Public Hearing Ad to newspaper
2nd Sunday in April, 2019	Needs Public Hearing Ad runs
Late April, 2019	Needs Public Hearing
First week of June, 2019	Draft Plan for Township review
First week of June, 2019	Send Second Public Hearing Ad to newspaper
2nd Sunday in June, 2019	Second Public Hearing and Display Period Ad runs
Mid June, 2019	30 Day Draft Review Period Begins
Late June, 2019	Second Public Hearing
July 11, 2019	30 Day Draft Review Period Ends
July 10, 2019	Commissioners vote to submit Annual Action Plan
July 12, 2019	Submit Annual Action Plan to HUD
August 15, 2019	Deadline due to HUD
October 1, 2019	FFY19 Program Year begins

**TOWNSHIP OF ABINGTON
MONTGOMERY COUNTY, PENNSYLVANIA
RESOLUTION NO. 19-023**

The Board of Commissioners of the Township of Abington, Montgomery County, Pennsylvania, approving the FFY 2019 Annual Action Plan for the use of Federal CDBG Funds.

WHEREAS, under Title I of the Housing and Community Development Act of 1974, as amended, the Secretary of the U.S. Department of Housing and Urban Development is authorized to extend financial assistance to communities in the prevention or elimination of slums or urban blight, or activities which will benefit low- and moderate-income persons, or other urgent community development needs; and

WHEREAS, the U.S. Department of Housing and Urban Development has advised the Township of Abington that under Federal Fiscal Year 2019, the Township is eligible to apply for an entitlement grant under the Community Development Block Grant (CDBG) Program in the amount of \$781,243; and

WHEREAS, the Township's Office of Community Development has prepared an Annual Action Plan for Federal Fiscal Year 2019, that the Township expects to initiate in October 2019, which proposes how the entitlement grant funds will be expended to address the housing and community development needs identified in the Township's Five Year Consolidated Plan; and

WHEREAS, a draft of the FFY 2019 Annual Action Plan was on public display from Monday, June 10, 2019 through Wednesday, July 10, 2019 and the Township held a series of public hearings on the said Plan and the comments of various agencies, groups, and citizens were taken into consideration in the preparation of the final document.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE TOWNSHIP OF ABINGTON, PENNSYLVANIA, AS FOLLOWS:

SECTION 1. That the Annual Action Plan for the Federal Fiscal Year 2019 CDBG Program is hereby in all respects APPROVED and the Township Manager is hereby directed to file a copy of said Annual Action Plan for Federal Fiscal Year 2019 with the Official Minutes of this Meeting of this Board.

SECTION 2. That the Township is COGNIZANT of the conditions that are imposed in the undertaking and carrying out of the Community Development Block Grant Program with Federal financial assistance, including those relating to (a) the relocation of site occupants, (b) the prohibition of discrimination because of race, color, age, religion, sex, disability, familial status, or national origin, and other assurances as set forth under the certifications.

SECTION 3. That the President of the Board of Commissioners, on behalf of the Township of Abington, Pennsylvania, is AUTHORIZED to file an Application for financial assistance with the U.S. Department of Housing and Urban Development which has indicated its willingness to make available funds to carry out the CDBG Program in the amount of \$781,243; and its further AUTHORIZED to act as the authorized representative of the Township of Abington to sign any and all documents in regard to these programs.

SECTION 4. That the President of the Board of Commissioners, on behalf of the Township of Abington, Pennsylvania, is AUTHORIZED to provide assurances and/or certifications as required by the Housing and Community Development Act of 1974, as amended; and any other supplemental or revised data which the U.S. Department of Housing and Urban Development may request in review of the Township's Application.

ADOPTED INTO A RESOLUTION THIS 11TH DAY OF JULY 2019 BY THE BOARD OF COMMISSIONERS OF THE TOWNSHIP OF ABINGTON, PENNSYLVANIA

APPROVED:

**ABINGTON TOWNSHIP
BOARD OF COMMISSIONERS**

Date

Wayne C. Luker, President

ATTEST:

Richard J. Manfredi,
Township Manager & Secretary

ADOPTED: _____



FINANCE COMMITTEE

AGENDA ITEM

June 18, 2019

FC-06-071119

DATE

AGENDA ITEM NUMBER

Finance

DEPARTMENT

FISCAL IMPACT

Cost > \$10,000.

Yes

No

PUBLIC BID REQUIRED

Cost > \$20,100

Yes

No

AGENDA ITEM:

Acceptance of 2018 Township of Abington CAFR and Audited Financial Statements, Single Audit Report, Tax Office Financial Statements and Agreed Upon Procedures

EXECUTIVE SUMMARY:

Jennifer McHugh of Bee Bergvall & Co. presented a preliminary review of the 2018 audit at the Finance Committee meeting on June 18, 2019. Information on the financials was forwarded to all Commissioners with their packets on June 14, 2019.

PREVIOUS BOARD ACTIONS:

On July 12, 2018 the Board of Commissioners approved the motion to accept December 31, 2017 Township of Abington CAFR and Audited Financial Statements, Single Audit Report, Tax Office Financial Statements and Agreed Upon Procedures, as presented by Township independent auditors, Bee Bergvall & Co.

RECOMMENDED BOARD ACTION:

Consider a motion to accept December 31, 2018 Township of Abington CAFR and Audited Financial Statements, Single Audit Report, Tax Office Financial Statements and Agreed Upon Procedures, as presented by Township independent auditors, Bee Bergvall & Co.

Abington Township
End of Audit Summary – December 31, 2018

Reports –

- Township CAFR financial statement
- Single Audit financial statement
- Tax Office Agreed Upon Procedures
- Tax Office financial statement
- DJ Agreed Upon Procedures

Financial Statements –

- Unmodified opinion (clean opinion)
- Information is fairly stated and in compliance with accounting standards

Nonattest Services – We provided the following services in addition to the audit:

- Assisted in preparing the capital asset schedules
- Proposed or correcting adjusting journal entries
- Prepared the financial statements
- Prepared the DCED report

Audit Testing Results – An audit provides reasonable assurance (not absolute) and is based on testing, sampling, comparisons. 100% of items are not tested.

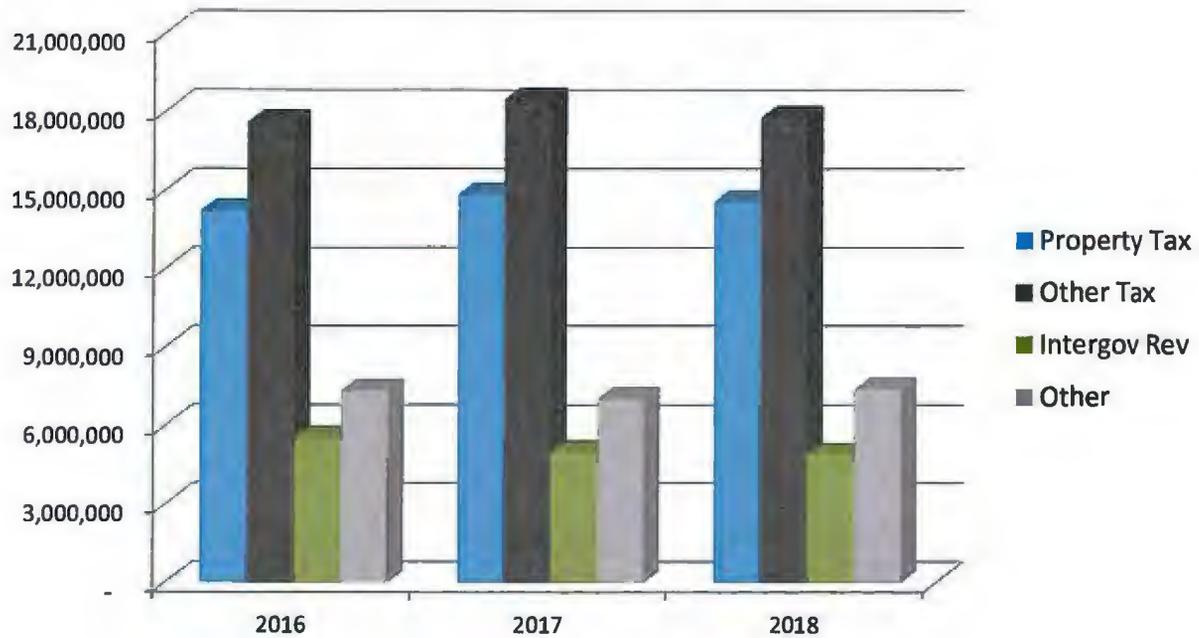
- Records were neat and orderly
- Staff was always very helpful and knowledgeable
- Multiple levels of internal control and good segregation of duties
- Good written policies and procedures

Accounting Standards –

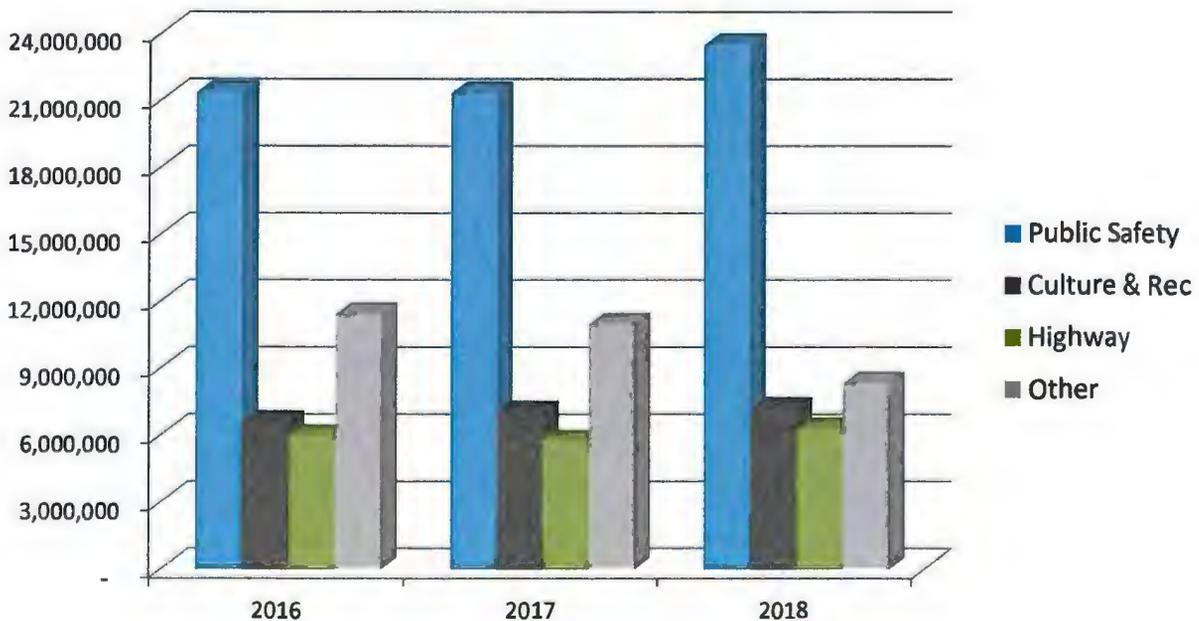
- Future impacts –
 - GASB Statements 87 Leases - Implementation in 2020
 - Right-to-use assets
 - Lessee recognizes a lease liability and a lease asset
 - Lessor recognizes a lease receivable and a deferred inflow of resources, remove asset

Charts - see handout

Governmental Funds - Revenues



Governmental Funds - Expenditures

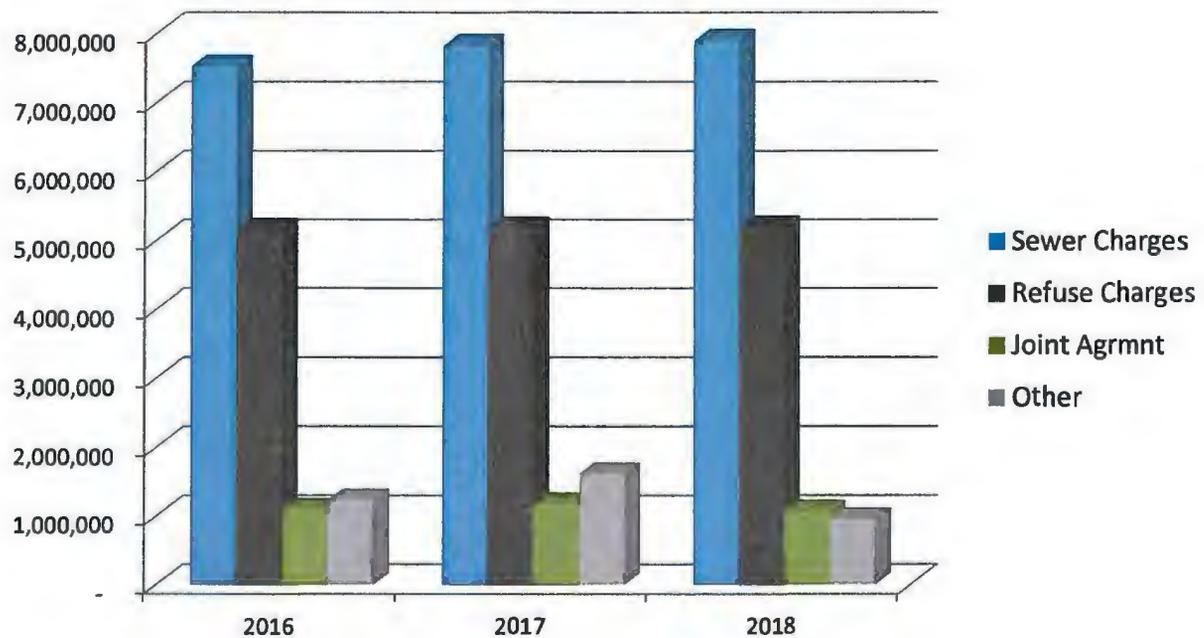


What caused fluctuations:

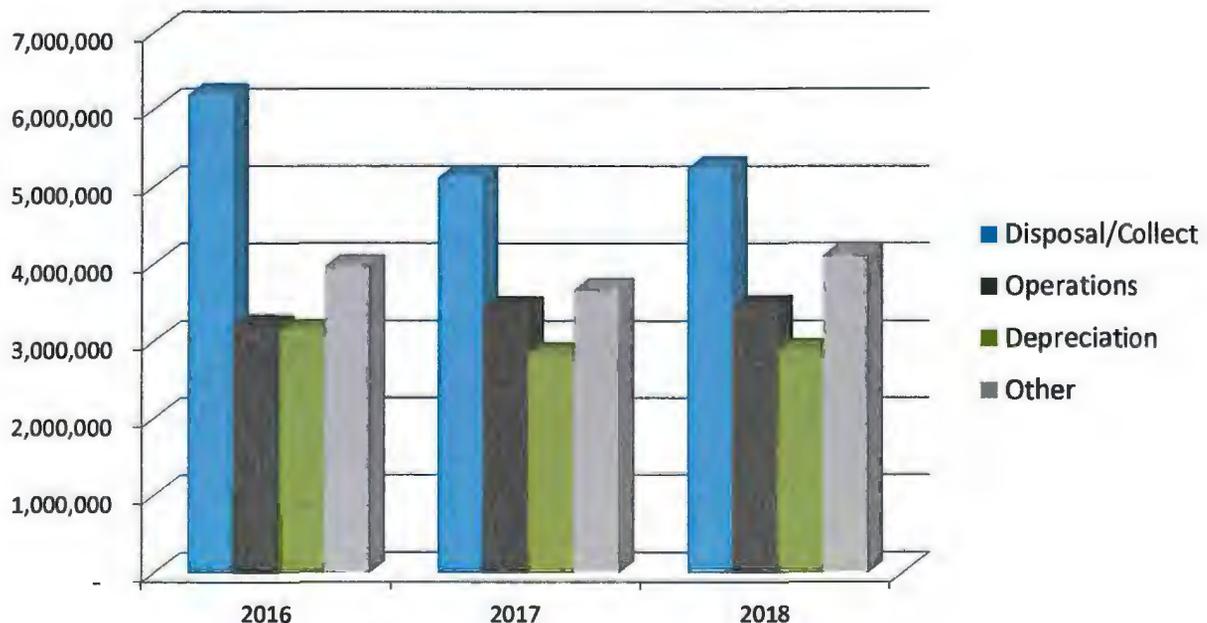
2018 - Public safety was higher due to pension allocations (Public Safety)

2018 - Other was lower due to pension allocation to departments (Other)

Proprietary Funds - Revenues



Proprietary Funds - Expenditures



What caused fluctuations:

2016 - Cheltenham project expenses paid (Disposal/Collect)

2016 through 2018 - pension and OPEB adjustments recorded (Other)

TOWNSHIP OF ABINGTON

Montgomery County, Pennsylvania

COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2018



1176 Old York Road, Abington, PA 19001

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

for the year ended December 31, 2018

**TOWNSHIP OF ABINGTON,
MONTGOMERY COUNTY, PENNSYLVANIA**

Prepared by the Abington Township Finance Department
Under the Direction of

Richard J. Manfredi
Township Manager

Jeanette Hermann
Finance Director

Township of Abington
 Montgomery County, Pennsylvania
 Comprehensive Annual Financial Report
 For the Year Ended December 31, 2018

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INTRODUCTORY SECTION



Township of Abington

Wayne C. Luker, *President*
Steven N. Kline, *Vice President*
Richard J. Manfredi, *Manager*
Jay W. Blumenthal, *Treasurer*

To the Honorable Members of the Board of Commissioners, and
Citizens of the Township of Abington, Pennsylvania:

On behalf of the finance department and the Township management team, we are pleased to submit this Comprehensive Annual Financial Report of the Township of Abington (“the Township”) for the fiscal year ended December 31, 2018. Responsibility for both the accuracy of the data contained in this report and completeness and fairness of the presentation, including disclosures in the notes to financial statements, rests with the Township’s management.

To the best of our knowledge and belief, the enclosed information is presented fairly in all material aspects and is reported in a manner designed to present fairly the financial position of the Township in accordance with generally accepted accounting principles (“GAAP”). All disclosures necessary to enable the reader to gain the maximum understanding of the Township’s financial activities have been included.

Bee Bergvall & Co., Certified Public Accountants, have issued an unmodified (“clean”) opinion on the Township’s financial statements for the year ended December 31, 2018. Their report is at the beginning of the Financial Section of this report.

Management’s Discussion and Analysis (“MD&A”) immediately follows the independent auditor’s report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

As a recipient of federal and state financial assistance, the Township is also responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to those programs. This internal control structure is solidly in place, and is continuously being monitored and reviewed for best practices and improved where necessary.

As part of the Township’s single audit, tests are made to determine the adequacy of the internal control structure, including that portion related to federal financial assistance programs, as well as to determine that the Township has complied with applicable laws and regulations. Historically, the results of the Township’s single audits have indicated no instances of material weaknesses in the internal control structure or significant violations of applicable laws and regulations.

This report also includes all funds of the Township (the reporting entity), including one component unit - the Abington Township Public Library. The Library, which operates within the

Commonwealth's Library Code, is also a department of the Township, since a portion of assets is owned by the Township and tax millage is assigned.

In accordance with applicable GASB standards, the component unit financial information is combined in a separate column for reporting purposes in the government-wide financial statements.

Profile of Government

The Township of Abington is one of Pennsylvania's most historic communities; it was incorporated in 1784 and granted first-class status in 1906. It is located in the southeastern part of both the Commonwealth of Pennsylvania and Montgomery County. The Township encompasses approximately 15 square miles, or 9,520 acres of land. More than 22,000 parcels of land make up the Township.

The U.S. Census Bureau's 2010 Census indicates the Township's population is 55,310. The Township is the second most populated municipality in Montgomery County, and comprises nearly seven percent of the County's total 2010 population. The Bureau's American Community Survey, 5 year estimate (2013-2017) shows the Township with mild growth in population of 55,649 though the population is still lower than the 2000 Census of 56,103 persons. The Township's population is indicative of the American Community Survey's estimated vacancy rate of 7.8%. In comparison, Montgomery County is 5.5% and our neighboring communities vacancy rates range from 4.5% to 7.9%.

The Township operates under a Commission/Manager form of government. Fifteen elected Commissioners, one from each ward, serve a four-year term with elections occurring in odd-numbered years. District boundaries (ward configurations) are reevaluated following a decennial census.

The Board of Commissioners is the legislative body, that in governing the Township, provides policy direction for all local services, as designated by the Legislature of the Commonwealth of Pennsylvania. The Board of Commissioners annually levies taxes and user fees to support the activities of the various departments including Police, Fire, Code Enforcement, Community Development, Engineering, Library, Public Works, Emergency Management, Parks and Recreation, Wastewater Treatment, Refuse, Finance, Tax, and Administration. It appoints committees from its body of elected Commissioners to review and recommend to the full Board the formulation of public policy in conducting the affairs of the Township Board of Commissioners and Township Administration and all Departments through the Office of the Township Manager.

The Township Manager is hired by the Board of Commissioners in the Commission/Manager form of Government to be responsible to the Board of Commissioners. The Township Manager is the Chief Executive and Administrative Officer of the Township and is responsible to the Board of Commissioners for the administration of all municipal affairs placed in his charge; and directs and administers all executive and non-legislative activities of the Township, except as otherwise provided by statute or ordinance.

Local Economy

The 2018 Township business year saw a decrease in revenues as compared to 2017. When looking at business and mercantile revenues, the Township saw a decrease of 6.7 percent in

reported business tax revenues. This decrease was due to many privately owned taxable physician practices becoming non-taxable since being purchased by area hospitals and also a downturn in retail revenues at the malls.

Retail market sectors continue to meet the challenge facing brick and mortar structures with the continued growth of the online marketplace. Continued customer activity is the experience not only at the Willow Grove Park Mall, but also at the Baederwood Shopping Center, Abington Shopping Center, Huntingdon Valley Shopping Center, and Keswick Village despite the challenges of the online and digital economies. The Township is seeing a trend towards growth of the entertainment sector.

The Abington Shopping Center (ASC) is one of the most well located shopping centers in Abington, with excellent access and visibility from Old York Road and London Road. The property contains 75,000 square feet of space and is anchored by a variety of national tenants and sits directly across from a Target Store and a TJ Maxx. As of 2016, the population in a 5-mile radius of the property includes over 320,911 people with an average household income of \$66,746 per year. Abington Shopping Center stores include, First Watch, which opened in 2018, Chipotle, Michaels, Sally Beauty, Rite Aid, Santander Bank and Quest Diagnostics. The Abington Shopping Center continues to strive to be a focal point as the first main trade area outside and closest to Philadelphia. The ASC has excellent exposure to Old York Road, with a traffic count over 30,000.

Further along the Old York Road corridor, in an area commonly called, "The Fairway", is Baederwood Shopping Center (BSC). Whole Foods Market continues to be the anchor. Other top businesses include Panera Bread, Snap Pizza, Penn Community Bank, Beneficial Bank, Pet Valu and Planet Fitness. Within a mile, you can also find three car dealerships, a growing retirement community and other local businesses.

The retail segment remains strong with more traditional small business entities such as those located in our Keswick Village district, where Main Street stores sales have remained strong with the "First Friday" Shopping Program, underway since 2011. Quaint stores frame the village, a barbeque restaurant, tavern, along with the historic Keswick Theater. Franklin Residential, now owners of Keswick Commons, have filled the retail vacancies in Keswick Village. Listening to the local community, the biggest request was to bring in additional food establishments. With the creation of their new restaurant row on Keswick Avenue they continue to achieve that goal.

Keswick Village tenants include: Taste of Philly-Pretzel Shop, Gerhard's Appliance, Penny's Flowers, Keswick Cycle, O'Neill's Food Market, Bill's Best BBQ, The Village Diner, The Soda Fountain-1950's style soda fountain and ice cream shop, Keswick Tavern, Dino's Backstage & Cabaret - a deluxe restaurant bar & cabaret, Queen Sushi & Chinese, Humpty's Dumplings-American Fusion, and Nagomi Japanese Restaurant. Bernie's Restaurant, located just outside of Keswick Village, continues to be a popular restaurant with outdoor seating. The Keswick Theater also continues as an economic driver in the entertainment sector of the local economy.

The Huntingdon Valley Shopping Center (HVSC) is a grocery-anchored neighborhood shopping center containing approximately 150,000 square feet of gross leasable area. The property is anchored by Giant Supermarket and Rite Aid and also underwent a façade improvement with new stores and restaurants. The Rite Aid building has a drive thru and is open 24 hours.

Willow Grove Park Mall (WGPM) - PREIT is 1 of 4 premier malls on 84 acres and consists of 130 stores allowing for a profitability and tenant mix. Tenants include anchor stores such as Primark, Bloomingdale's, Macy's, Sears, Nordstrom's Rack, in addition to, popular retail and dining tenants such as Apple, Forever 21 and the Cheesecake Factory. The vacancy rate is low with 94% being leased. While meeting the demand of the retail customer experience, the WGPM is also focusing on the entertainment customer experience. This is evidenced by, the pending 2019 introduction of two additional tenants, Yard House, a sports bar chain, and Studio Movie Grill, a movie theatre and dining experience.

Economic Development is focusing on zoning and land use policy as an economic driver as the Township evolves forward in a changing job market and economy, and will continue to work with the various business districts and encourage and support seasonal activities and district events which promote local shopping and increased opportunity for casual and recreational spending.

The Penn State Abington Old York Road student housing facility is a major step forward in defining our central Abington district with a college-town image. The forty acre campus is located several blocks off the central corridor, and the new presence along the highway will serve to integrate the campus with our town commercial environment. This campus will provide economic opportunity for those businesses that service the facility and the students and faculty that will utilize local services along the corridor.

The Township was awarded three (3) Multimodal Transportation Fund (MTF) Grants to revitalize the corner of Old York Road/Susquehanna Road. Two grants were awarded from the Department of Community and Economic Development and one was awarded from the Pennsylvania Department of Transportation. As we know from previous reports, the northwest corner of the central intersection of our Township is misaligned and creates visibility problems that contribute to the intersection being the Township's worst in terms of accidents and a point from which traffic backups regularly emanate. The MTF grants will support the township acquiring and demolishing derelict northwest corner properties; properly align the intersection; create a signaled left turn lane from Susquehanna; and develop properly-sized sidewalks and a safe SEPTA bus stop which will produce a safe, accessible, and attractive hub for pedestrians, bicycle riders, and bus passengers. This, in turn, would be part of a broader redevelopment vision that involves integrating and significantly improving the various commercial parking lots near the corner and improving the entrance/egress via both Old York and Susquehanna Roads. It is the Township's Economic Development Committee's (EDC) intent that this positive change, and commitment to change, will attract local entrepreneurial investment and encourage the kind of small business development that so many of our Township's residents want to see along our central corridor. The Township and EDC's aim is for a true "town center" feel that appropriately identifies the heart of the Township and the community's defining intersection.

As the Old York Road/Susquehanna Road project evolves, a focus on a sound redevelopment plan will cause economic opportunity along the corridor. The local economy appears to be reflective of Southeastern Pennsylvania's strong place in the regional economy. The continued success is driven by external market forces, and while our current tax-to-service cost ratios being balanced by a generally healthy business community continue to contribute to a solid economic base in a primarily residential community, policy and land use strategies that are being considered in 2018 and beyond will spur greater investment in the Township economy. Developing a sound land use, in concert with current balanced approaches, will continue.

The Montgomery County Planning Commission reports the median sale price for a single-family detached dwelling in the Township increased from \$280,000 in 2017 to \$295,000 in 2018, or approximately 5.4%. In 2017, there were 685 units sold, as compared to 639 units for 2018 (single-family detached). The predominant housing type in the Township is single-family detached; in fact, this type constitutes 70 percent of the housing available.

Another important measure of the local economy is reflected in the strength of the Township's bond rating. The Township issued a General Obligation Note in 2017 for \$6.5 million. The issue was for \$3.0 million for various storm water sewer and drainage-related capital projects, \$1.2 million for Old York/Susquehanna (EDC match), \$.662 Million for Army Corps of Engineers, and \$1.5 million to purchase 7 Refuse Vehicles. Moody's Investors Service has assigned a rating of Aa1 for the 2017 issue and affirmed the same rating for the outstanding debt issues. Moody's cited the Township's strong financial operations, healthy reserve levels and cash position, moderately-sized residential tax base with above average wealth levels, and moderate debt burden as their basis for the rating.

The Township Governing Body and its Administration are mindful of the need for government to deliver exceptional quality of life services, strive for and achieve excellence, and produce outcomes acceptable to a diverse and vibrant community accustomed to excellent service at a fair cost. The Office of the Township Manager continues to focus on cost effective service delivery by evaluating and moving toward a lean management structure that reduces cost while focusing on sound mid and long range planning.

Police Department

In 2018, Chief John Livingood retired after serving the Abington Police Department for 45 years. He was succeeded by his Deputy Chief Patrick Molloy a veteran of over 24 years with APD. Lt. Kelley Warner was selected to the position of Deputy Chief. Both are dedicated to upholding the department's high standards and commitment to community involvement.

The Abington Township Police Department began the process to purchase and implement Body and In-Car Camera systems for officers to utilize in their daily police activities. As the departments aging in-car camera systems were failing, funding was approved by the Board of Commissioners to enter into an agreement with AXON for this new camera technology.

APD Command Staff, NAACP Representatives and The Board of Commissioners President continue their pledge to work together. Some of the items addressed were better communications, police training and complaint investigations. The department is committed to working with members of the community to address concerns and building lasting partnerships.

The Abington Township Police Department continues to maintain professional accreditation under the Pennsylvania statewide program ("PLEAC") and international accreditation through the Commission on Accreditation for Law Enforcement Agencies ("CALEA"). Recertification is required every three years.

The Abington HUB continues to be a shining example of community partnership and collaboration. The HUB is a community policing model in which service providers from across the area meet together to address risk scenarios and provide quick, multi-agency intervention and

support. The majority of cases have involved persons suffering from mental illness, domestic violence, substance abuse, runaways, and families in financial need. This award winning program has spread to several other local police departments in 2018, and continues to draw the interest of other communities. Since its inception, 2015, the HUB has handled over 400 cases.

Also, in 2018 Abington Police Department became a part of Abington-Jefferson's "Opioid Taskforce". The purpose of the taskforce is to address the ongoing opioid epidemic, and seek new and innovative ways to combat this problem. The taskforce is comprised of community stakeholders including hospital staff, police, politicians and area treatment services. Their ultimate goal is to reduce substance use disorder and overdose deaths in the community.

The Volunteers in Policing Program helps to support and assist the police department with traffic control, youth programs, and community events in Abington Township. The organization is made up of community members who the department counts on to provide much needed auxiliary services. In 2018 VIP members volunteered for 6,709 hours.

Fire Services

The Township of Abington Fire Services consists of the Fire Marshal, Fire Services Administrator and five volunteer fire companies (Abington, McKinley, Weldon, Edge Hill, and Roslyn) that make up the Abington Township Fire Department. Management is responsible for the duties and functions of the Fire Marshal and the Fire Services Administrator. The Fire Department works in concert with the Fire Board and through the Office of the Township Manager. This organizational structure ensures financial internal control while monitoring all complex transactions and funding.

The 2019 fiscal plan increases the fire tax by .20 mills to .92 mills. This increase will financially support the fully accredited volunteer Abington Township Fire Department's strategic plan and the five fire companies and their fire fighters who serve the Abington Community, by providing an additional \$679,510 for capital investment in 2019 and beyond.

In this era of shrinking membership in volunteer fire departments, the retention goal is to keep our membership stable, and we have done so. We are proud to maintain an active membership of 220 that allows us to remain a 100% volunteer fire department. Despite ever-growing demands on their time, our volunteers logged over 26,000 hours of volunteer community service in 2018, including hours spent in emergency response, training, and community education and fire prevention programs.

The ATFD is guided by its Mission Statement: *The Abington Township Fire Department is a dedicated team of volunteer firefighters comprised of five individual fire companies unified as one department with a mission to provide excellent fire, rescue, fire prevention, and public education services to ensure the health, safety, and welfare of the community.*

In order to become accredited under the Commission on Fire Accreditation International (CFAI), the ATFD met over 300 performance indicators, core competencies, and criteria in areas such as fire suppression, fire training, strategic planning, fire prevention education programs, finances, physical and human resources, and firefighter safety.

As an accredited emergency services provider, the Abington Township Fire Department will be able to improve its services by addressing the recommendations that were identified by a Peer Assessment Team from the Commission on Fire Accreditation International.

Abington is the only volunteer fire department in Pennsylvania to receive this prestigious accreditation. In total, Abington will join a list of over 200 renowned fire departments and emergency service providers.

The CFAI completed a comprehensive review and appraisal of the Abington Township Fire Department based upon the ninth edition of the *Fire & Emergency Service Self-Assessment Manual (FESSAM)*. The commission's goals are to promote organizational self-improvement and to award accreditation status in recognition of good performance. The peer assessment team's objectives were to validate the department's self-assessment study, identify and make recommendations for improvement, issue a report of findings, and conclude if the department is eligible for an award of accreditation.

The peer assessment team followed CFAI processes and the Abington Township Fire Department demonstrated that its self-study accreditation manual, CRA-SOC, and strategic plan met all core competencies and criteria. The peer assessment team recommends accredited agency status for the Abington Township Fire Department from the Commission on Fire Accreditation International.

The agency's success in meeting expectations is strongly tied to integrated processes for its standards of cover, strategic plan, and capital improvement plan. The CRA-SOC processes have evolved, and appropriate adjustments have been made through the implementation of necessary improvements, to match available resources to the fire and non-fire risks and related expectations in the community. The CRA-SOC appropriately identifies that the township has an urban population density. There are appropriate benchmark goals and actual baseline performance statements in place that identify and measure all components of the total response time continuum.

The peer assessment team identified opportunities for improvement that are captured in the recommendations section and in the observations and performance section of the report. These recommendations flowed from discussions, interviews, and a review of department supplied documentation to support its self-assessment conclusions. The department demonstrated its keen desire to immediately implement plans to address opportunities for improvement. The best example is to provide annual evaluations for all fire chiefs and officers, paid and volunteer.

The peer assessment team met with the president of the township board of commissioners, township manager, fire marshal, fire services administrator who is also the accreditation manager, fire training coordinator, and four of the five fire chiefs. Individually and collectively, they expressed a strong support for the process, having been engaged and involved from the outset of the process. There is clearly a commitment to continue to follow and support the implementation of identified opportunities for improvement. The fire services administrator currently serves as a peer assessor. The township manager has identified someone that could step in and become the next accreditation manager if needed, or when the current accreditation manger retires.

Education and outreach have always been the first steps in Abington Township Fire Department's volunteer recruitment efforts. However, in today's world, with so much competing for prospective members' attention, a captivating medium is nearly as important as the message. A.T.F.D. now has an animated short video, "Answering the Call for Abington Township," that beautifully illustrates the five member fire companies' ongoing need for volunteers and shows viewers how they can help fill that need. The animation begins with a peaceful nighttime scene that is soon disrupted by the spark of a residential fire. Then a neighbor elsewhere in Abington Township hurries awake at the sound of a

bedside radio and rushes to help. Richly animated versions of familiar sights come to life as the Abington, McKinley, Weldon, Edge Hill, and Roslyn firehouses come to life and their volunteers rush to the scene.

Wastewater Department

The Wastewater Utilities Department's mission is to protect the public health and the environment by providing uninterrupted conveyance and proper treatment of sanitary wastewater at a reasonable and equitable cost to the residents and commercial businesses of Abington Township. Wastewater generated in Abington is treated by the Abington Wastewater Treatment Facility (58% of Abington properties & annual flow of 3.48 million gallons per day [MGD]) and the Philadelphia Water Department's Northeast Wastewater Treatment Facility (42% of Abington properties & annual flow of 1.72 MGD). Abington also conveys wastewater from Rockledge Borough and Lower Moreland Township for treatment at the Philadelphia Water Department's Northeast Treatment Facility. Sanitary (domestic only) wastewater is received for treatment at Abington's Wastewater Treatment Facility from Upper Dublin Township, 9.31% (owned and operated by Bucks County Water and Sewer Authority); Upper Moreland Township, 3.00%; Springfield Township, 0.23%; Cheltenham Township, 1.19% and a small portion of Jenkintown Borough.

The wastewater treatment plant was in compliance with all PaDEP effluent limitations during 2018. The operation staff are required and actively pursue Continuing Education courses as a requirement to renew their licenses as well as improving and expanding their vocational knowledge. The installation of an emergency backup generator for the influent pumping station is anticipated to be completed by the summer of 2019. Also, the department's collection system staff will be conducting visual inspections of sewer manholes located in wooded, off road areas during 2019 and 2020.

A collection system pipe investigation and repair contract is anticipated to be bid during 2019, that will primarily seal previously cleaned laterals and leaking sewer main joints and continue the investigations and repairs in the Keswick and Stewart Avenue drainage basins.

Sanitary flows from the Tookany Basin Drainage Area, along the southern boundary of Abington Township and Cheltenham Township, are conveyed by Cheltenham Township's Interceptor A to the Philadelphia Water Department's Northeast Treatment Facility. Cheltenham Township completed the preparation of an I&I Reduction Plan with PaDEP and the Philadelphia Water Department (PWD) in January 2017. Although the plan is an agreement between Cheltenham Township and PaDEP, Abington Township and Jenkintown Borough are also indirectly required not to exceed their respective meter site's permitted 30-minute peak flow rates. During 2018 peak flow rates were not exceeded at any of Abington's seven meter sites. Cheltenham Township is currently constructing a replacement Interceptor A, which parallels the existing sewer pipe and is anticipated to be completed in the summer of 2019. The new pipe has been upgraded in size to carry the ultimate planned flows from Cheltenham, Abington and the Borough of Jenkintown. Abington's share of the new interceptor's capacity and costs is 36.2%

Abington Free Library

In 2018, there were a total of 25,888 patrons registered to use the Library. This represents 45% of Abington Township's population of 57,853 (2010 census figure). The collection totals 150,767 items. The Library offered 617 children's programs in 2018, which were attended by 15,906 people, and attendance at adult programs was 10,901 people. The Library continues to see heavy foot traffic, as evidenced by the 317,240 patrons who entered the building in 2018. The Library was open to the public for 339 days in 2018. The Library's physical collection totals 150,767

items. Included in the Library's circulation statistics are eResources (eBooks, eAudio, streaming video via Hoopla, and RB Digital Magazines); eResource circulation increased by 10% in 2018, totaling 37,186 items. The Library saw a significant increase in Kindle, Launchpad and Playaway circulation in 2018, a reflection of the community's move from analog toward digital materials. These statistics affirm that the Library continues to be a vital and evolving asset to the community.

Parks and Recreation

The Department of Parks and Recreation, established in the early 1960s, originally consisting of a total of 186.968 acres of parks and playgrounds, has grown to include 27 parks, two pools and various open spaces making up over 375 acres. The three major components of the Parks and Recreation Department are physical properties, recreational programming, and nature education. The department has a dedicated maintenance division which maintains all of the Township's playgrounds, parks, and facilities. The Recreation division develops and schedules year round activity programming for the residents of all ages in the Township, and the Briar Bush Nature Center provides nature and environmental education programming. The Parks department supports the many athletic organizations within the Township and works with the Shade Tree Commission (STC) and the Environmental Advisory Council (EAC) on improvement projects throughout the Township. In total, Parks and Recreation has a total of 26 full-time staff and approximately 150 part-time and seasonal employees striving "To provide essential park and recreational facilities and organized programs to enhance the quality of life for the residents of Abington Township."

In 2018, the Board of Commissioners prioritized the development of a comprehensive Parks and Recreation Plan that would evaluate all public parks and open space within the Township to be completed in fiscal year 2019. This plan will serve as the basis of funding decisions by the Board of Commissioners related to Parks and Recreation in fiscal year 2020 and beyond.

Engineering and Code Department

In 2018, the separate Engineering Department and Code Enforcement Department combined to become a single operating department to more efficiently serve the residents and property owners of the Township. The Code Enforcement portion of the Department administers the building, plumbing, electrical, mechanical, accessibility, energy, property maintenance, zoning, and subdivision and land development ordinances of the Township. The Engineering portion of the Department provides general engineering services and oversight for capital and non-capital projects and Township infrastructure, review and oversight of subdivisions and land developments, and direction and control of engineering matters throughout the Township. Additionally, under the supervision of the Construction Services Manager and in conjunction with oversight from the Township Engineer, a construction services unit was created for construction of various Township infrastructure-type projects at a much lower cost than had traditionally been done by outside contractors.

In 2018, the department completed design and construction of a sanitary sewer district in the 1200 block of Mill Road which provided service to 7 homes and constructed four (4) capital storm sewer projects: Kingsley/Beverly/Crosswicks, 1800 Block Allen/Roberta, Winding/Glen/Baeder, and 400 Block Keswick by means of the new construction services unit. We completed the design of Growing Greener grant plans for Roychester and Evergreen Parks and coordinated with the Army Corps of Engineers on the 566 Grant project which has ramped back up after a Federal hiatus due to natural disasters elsewhere.

Public Works Department

The Public Works Department in conjunction with the Engineering Department, has a unique partnership with both AQUA and PECO, as they replace our aging water mains and gas mains to improve our infrastructure. We mill and pave the entire road at little cost to the tax payers. In 2018 we milled over 300,000 square yards of roadway at a cost of \$507,000.00 paid for by the utility companies. We also paved many roads, applying over 28,000 tons of asphalt costing \$1,430,800.00 also paid for by the utility companies.

Our Leaf Collection Program brought in 38,000 cubic yards of leaves to be processed throughout the year. This program saved 7,600 tons of leaves from going to the landfill saving our township \$638,000.00 in dumping fees.

The Refuse Department has been continuing to focus on refining the PAYT Hybrid Trash Collection which provides stable revenue to cover the cost of trash and recycling service in the Township while at the same time providing environmental sustainability by effectively promoting waste reduction, continuing increase in waste reduction diversion rate and increase in diversion rate through recycling.

As a long-standing member of the Montgomery County Consortium of Communities, the Township is part of an alliance with 46 municipalities allowing for sharing of information, training, and partnering in joint ventures. The bidding process for common items such as gasoline, oil, and public work materials is more cost effective for the member communities.

Community Development Department

Since 1976, the Township has been a direct federal entitlement, receiving funds from the United States Department of Housing and Urban Development (“HUD”), using the exception criteria. For FY 2017, the Township’s allocation from HUD was increased to \$712,227 from FY 2016 allocation of \$706,179. For FY 2016, the Township’s allocation from HUD was slightly decreased to \$706,179 from FY 2015 allocation of \$706,700. These funds have been utilized in a variety of approved projects, such as affordable housing projects (Owner Occupied and Rental Housing Rehabilitation), street and storm work, planning, community policing initiatives, Fair Housing publications, ADA accessibility modifications and public service events. In FY 2015, HUD funds were used for training, outreach, and educational programs, and also the total rehabilitation and new construction of 46 affordable rental housing units at Crest Manor. FY 2016, HUD funds were used for the construction of a new community facility, Summer Youth Lunch program and ADA accessibility modifications to the Ardsley Community Center. FY 2017 funds were used for the construction of a new community facility, Owner Occupied Rehabilitation Program, Rental Rehabilitation Program, Fair Housing publications and the construction of a new sidewalk at the 1000 block of Edge Hill Road.

Financial Operations

Accounting Systems and Controls

The Township’s Finance Department is responsible for establishing and maintaining an internal control system. Internal controls are designed to provide reasonable, but not absolute assurance regarding the safeguarding of assets against loss from unauthorized use or disposition and the

reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that: (1) the cost of control should not exceed the benefits likely to be derived, and (2) the evaluation of costs and benefits requires estimates and judgments by management.

The Finance Department reviews and updates established procedures on a regular basis to monitor the effectiveness of controls and resolve any potential problems identified.

All internal control evaluations occur within the above framework. We believe that the Township's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

Budget

In Fiscal Year 2018 the budget process began in May with the Board of Commissioners establishing goals and then in July, with each department preparing budget requests and justifications for those requests for the forthcoming year. No later than early November, the Township Manager presents to the Board a proposed operating and capital budget comprising revenues and expenditures in all funds subject to annual appropriations and a five-year looking forward revenue and expense projection, along with a budget message spelling out priorities and related information.

Under the First Class Township Code, the Board must adopt a proposed budget at least 30 days before final adoption. Once accepted, the proposed budget document is advertised and available for inspection by the public. The final operating budget must be adopted by the Board of Commissioners by the end of the current fiscal year (December 31). The Township Commissioners may, at any time, make supplemental appropriations by resolution.

Budgetary control is maintained at the fund level, with operating departments charged with the maintenance of budgeted expenditures as a whole. Detailed budget reports are distributed to each department monthly. The Finance Committee reviews the budget Comprehensive Annual Financial Report status quarterly along with the Board of Commissioners. Budgetary transfers may be made during the last nine months of the fiscal year. Department heads may request a transfer of funds within their department from one line item to another. Requests are put in writing to the Finance Department and approved by the Board.

A more detailed explanation and description of Township operations can be found in the Management Discussion and Analysis section immediately following the report of the independent auditors.

Relevant Financial Policies

The Township's management has instituted a number of financial policies in order to provide consistency in operations and to enhance safeguards for internal control and budgetary compliance. Some of the more significant policies pertain to the purchasing system including standards for procurement of professional services, procedures for expenditures in excess of original contract amounts (change orders), purchasing procedures, related-party transactions, and fraud reporting – subscribing to a third-party service allowing employees to report suspected fraud anonymously. Annually, the Township adopts an investment policy establishing authority and proper investment instruments for the investment of idle funds.

In 1992, the Board established a minimum fund balance policy to establish a sound fiscal position and provide a fiscal safety net for Township operations. The policy authorizes the retention of a minimum fund balance of 7.5 percent of projected annual revenues.

In 2014, the Board approved a new fund balance policy to set a minimum of one month operating expense and a maximum of three months operating expenses. Per the policy, the excess over the three months operating expense will be distributed to the following: OPEB Liability, 35 - 40 percent of excess; Capital Fund, 55 - 60 percent of the excess; and 0 - 10 percent could be used for the next year's budget gap.

Fund balance has provided the Township with a significant source of revenues each year. In the past, the Board has drawn upon this balance for capital projects, used it in case of an emergency or an unforeseen event to balance its budget as required by law, and has avoided borrowing a Tax Anticipation Note ("TAN") for operations. In using the GFOA Best Practice for Fund Balance Policy as begun in 2014, the goal is to maintain fiscal responsibility as it relates to capital planning and future funding obligations.

²⁰
Awards and Acknowledgements

Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Township of Abington for its comprehensive annual financial report for the fiscal year ended December 31, 2017. This was the 15th consecutive year that the government has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report would not be possible without the contributions and dedication of the Finance and Administration Offices along with the support of all other municipal departments.

Appreciation is also extended to the elected officials of the Township of Abington for their cooperation and interest in the financial operations of the Township. With continued support of the Board of Commissioners, we will be able to continue the highest standards of professionalism in the management of the Township of Abington's finances.

Respectfully submitted,



Richard J. Manfredi
Township Manager



Jeannette M. Hermann
Finance Director

Township of Abington, Pennsylvania
June 25, 2019



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

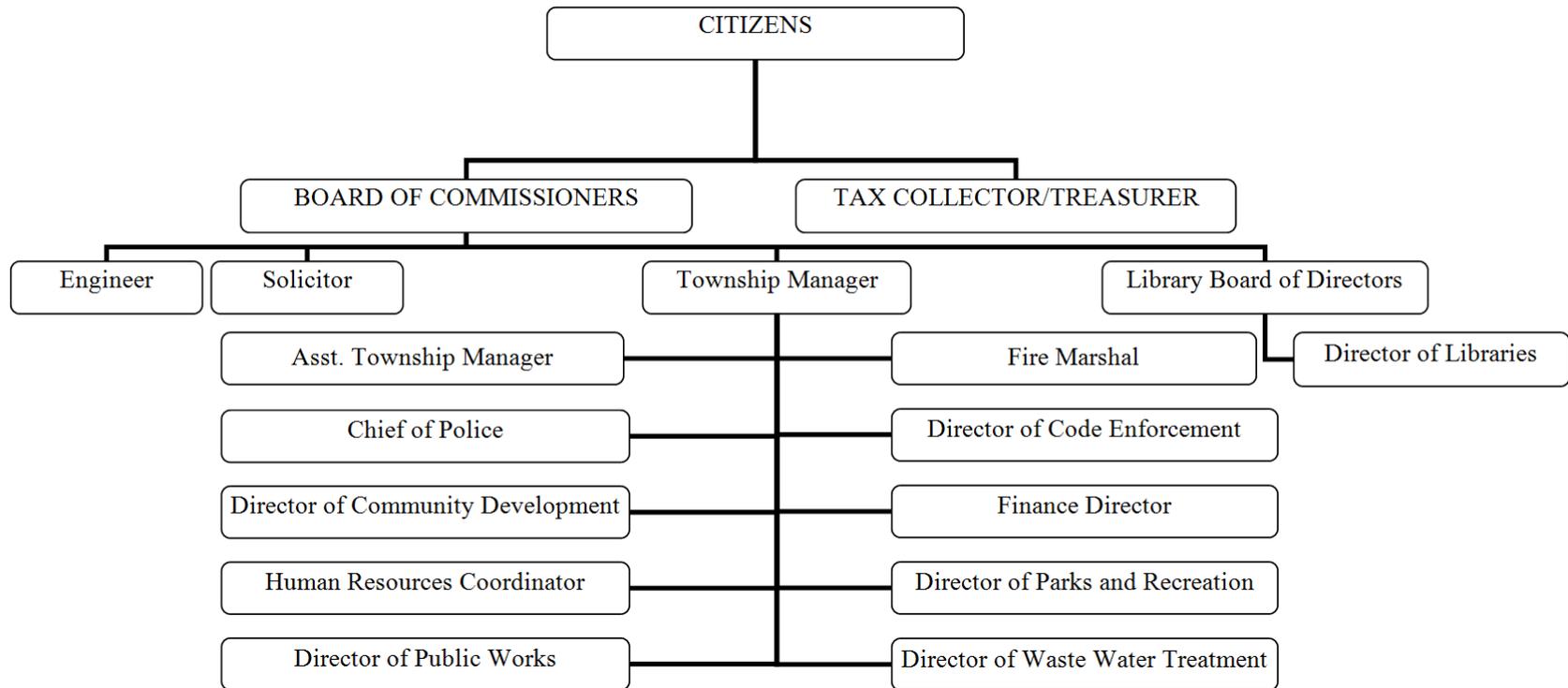
**Township of Abington
Pennsylvania**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2017

Christopher P. Morill

Executive Director/CEO



Township of Abington
Montgomery County, Pennsylvania
List of Elected and Appointed Officials
December 31, 2018

Elected Officials

Commissioner – Ward 1	Steven N. Kline
Commissioner – Ward 2	Kenneth Brodsky
Commissioner – Ward 3	Drew Rothman
Commissioner – Ward 4	Jimmy DiPlacido
Commissioner – Ward 5	Wayne C. Luker
Commissioner – Ward 6	Michael Thompson
Commissioner – Ward 7	Stuart Winegrad
Commissioner – Ward 8	Peggy Myers
Commissioner – Ward 9	Dennis C. Zappone
Commissioner – Ward 10	Jessica Carswell
Commissioner – Ward 11	John L. Spiegelman
Commissioner – Ward 12	Matthew Vahey
Commissioner – Ward 13	Carol E. Gillespie
Commissioner – Ward 14	Lori A. Schreiber
Commissioner – Ward 15	Thomas Bowman
Treasurer	Jay W. Blumenthal

Appointed Officials

Township Manager	Richard J Manfredi
Township Engineer	Amy Montgomery
Chief of Police	Patrick Molloy
Solicitor	Michael Clarke, Esq.

Volunteer Boards

Planning Commission
Zoning Hearing Board
Economic Development Committee
Civil Service Commission
Environmental Advisory Council
Industrial Development Authority
Shade Tree Commission
Library Board of Trustees
Human Relations Commission



FINANCIAL SECTION



936 Easton Rd., PO Box 754, Warrington, PA 18976 | 163 S. Broad St., Lansdale, PA 19446
70 W. Oakland Ave., Doylestown, PA 18901 | 130 Almshouse Rd. Suite 201A, Richboro, PA 18954
24 Arnett Ave. Suite 111, Lambertville, NJ 08530
215-343-2727 | www.bbco-cpa.com

INDEPENDENT AUDITORS' REPORT

Board of Commissioners
Township of Abington
Abington, Pennsylvania

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Township of Abington, Pennsylvania, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which comprise the Township's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Abington Township Public Library, which is discretely presented. Those statements were audited by other auditors, whose report has been furnished to us, and our opinion, insofar as it related to the amounts included for the Abington Township Public Library, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor

considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Abington Township, Pennsylvania, as of December 31, 2018 and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the general fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other-Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 23, and the historical trend information on pages 84 through 89 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

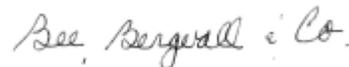
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Township of Abington's, Montgomery County, Pennsylvania, basic financial statements. The introductory section, combining and individual non-major fund financial statements, budgetary schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the financial statements.

The combining and individual non-major fund financial statements and budgetary schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated June 20, 2019, on our consideration of the Township of Abington's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Township of Abington's internal control over financial reporting and compliance.



Bee, Bergvall and Company, P.C.
Certified Public Accountants

Warrington, PA
June 20, 2019

TOWNSHIP OF ABINGTON

MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2018

Our discussion and analysis of the Township of Abington's financial performance provides an overview of the Township's financial activities for the fiscal year ended December 31, 2018. Please read this Management's Discussion and Analysis in conjunction with the accompanying financial statements, which begin on page 24, and notes which follow in order to obtain a thorough understanding of the Township's financial condition at December 31, 2018.

FINANCIAL HIGHLIGHTS

Government-wide Financial Statements (Full Accrual)

The government-wide financial statements report information about the Township as a whole using the economic resources measurement focus and accrual basis of accounting.

Total assets of the Township exceeded its liabilities on a government-wide basis by \$145,720,817 (net position) at December 31, 2018.

The Township's total net position decreased from 2017 by \$6,983,466, or 4.6 percent due to booking pension and OPEB.

Unrestricted net position decreased by \$4.8 million to \$43.2 million, as compared to the prior year.

Net investment in capital assets was \$177,340,651 at year end, a decrease of \$.172 million.

Taxes and other revenues of the Township's governmental activities amounted to \$45.2 million, and expenses equaled \$51.7 million for 2018. This compares to 2017 activity of \$46.2 million in revenues and expenses of \$43.5 million.

Business-type activities for 2018 ended the year with revenues of \$15.2 million and expenses of \$15.7 million. This compares to 2017 revenues of \$15.7 million and expenses of \$15.1 million.

Fund Financial Statements (Modified Accrual)

The fund financial statements provide more detailed information about the Township's most significant funds using the current financial resources measurement focus and modified accrual basis of accounting.

At year end, the Township's total governmental funds reported fund balances of \$25,033,576, an increase of \$441,719 in comparison with the prior year.

The total fund balance of the General Fund at December 31, 2018 was \$14,288,867. The unassigned portion of the fund balance was \$12,899,334, which is approximately 32 percent of General Fund revenues for 2018. The unassigned General Fund balance decreased by \$1,538,104 from 2017 to 2018.

TOWNSHIP OF ABINGTON

MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2018

General Financial Highlights

The Township's total tax levy of 4.203 mills is the same mills as 2017.

The Board of Commissioners set the residential refuse fee for 2018 at \$275 for 95 gallon trash containers; \$248 for 65 gallon trash containers; and \$220 for 35 gallon trash containers annually per dwelling unit. These fees are the same as 2017 rates.

Sewer rental rates for 2018 remained the same as 2017 at an average of \$4.01/1,000 gallons.

The Board authorized the use of \$178,591 in fund balance for the Township Match for the Edge Hill/Tyson PennDOT project.

Taxable assessment valuation increased from 2017 levels by \$65,019,210 or 1.9 percent.

OVERVIEW OF THE FINANCIAL STATEMENTS

The financial section of this report consists of three parts: Management's Discussion and Analysis, the basic financial statements (including notes to the financial statements), and combining and individual fund statements and budgetary schedules.

The basic financial statements present two different views of the Township through the use of government-wide statements and fund financial statements:

- The first two statements, the statement of net position and the statement of activities (on pages 24 and 25-26), are government-wide financial statements that provide information about the activities of the Township as a whole and present a longer-term view and short-term information of the Township's overall financial status, as well as the financial status of its component unit.
- Fund financial statements start on page 27 and report on the Township's operations in more detail than the government-wide statements by providing information about the Township's most significant funds.

TOWNSHIP OF ABINGTON

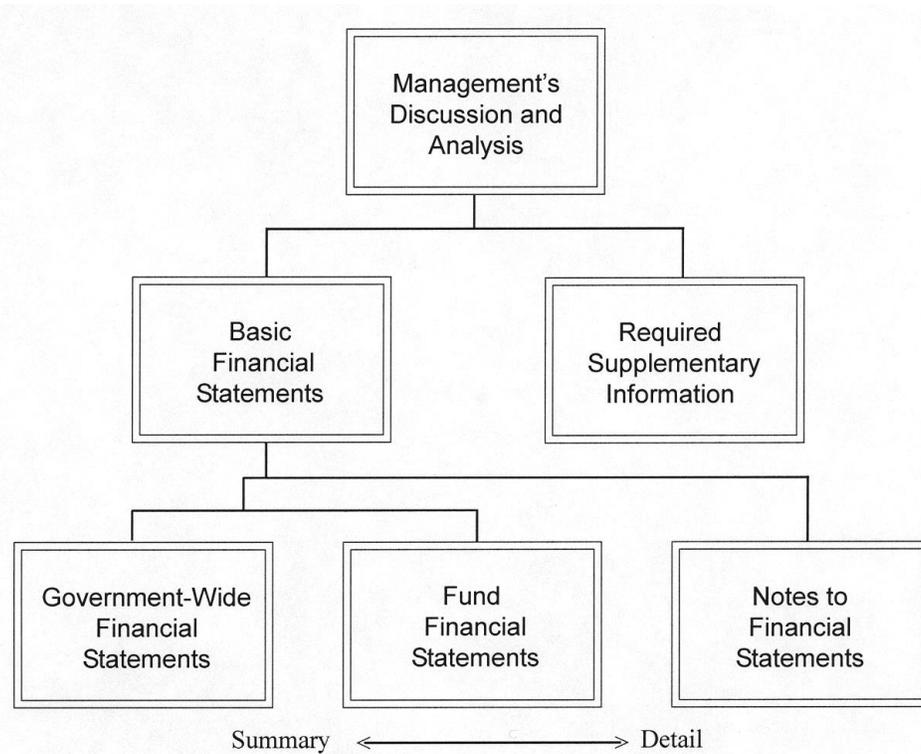
MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2018

- The governmental funds statements describe how general government services such as public safety and culture and recreation were financed.
- Fiduciary fund statements provide information about activities for which the Township acts solely as a trustee or agent for the benefit of those outside of the government such as retirement plans. Fiduciary funds are not reflected in the government-wide statements because the resources cannot be used to support municipal activities.

The financial statements include notes that provide an explanation for certain information in the financial statements and also provide more details for this information. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. Figure A-1 shows how the required parts of this annual report are arranged and relate to one another. In addition to these required elements, a section with combining statements provides details about the other governmental funds that are presented in single columns in the basic financial statements and certain budgetary statements for individual funds.

Figure A-1



TOWNSHIP OF ABINGTON

MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2018

Figure A-2 summarizes the major features of the Township's financial statements. The remainder of this overview section of the Management's Discussion and Analysis explains the structure and contents of each of the statements.

Figure A-2

Major Features of the Municipality's Government-wide and Fund Financial Statements			
	Government-wide Statements	Fund Statements	
		Governmental Funds	Fiduciary Funds
Scope	Entire municipal government (except fiduciary funds) and the Municipality's component unit	The activities of the Municipality that are not proprietary or fiduciary, such as police, fire, and recreation	Instances in which the Municipality is the trustee or agent for someone else's resources, such as the retirement plan for municipal employees
Required financial statements	<ul style="list-style-type: none"> • Statement of net position • Statement of activities 	<ul style="list-style-type: none"> • Balance sheet • Statement of revenues, expenditures, and changes in fund balance • Budget to actual 	<ul style="list-style-type: none"> • Statement of fiduciary net position • Statement of changes in net position
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets and deferrals, and liabilities and deferrals, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both short-term and long-term; the Municipality's funds do not currently contain capital assets, although they can
Type of inflow/outflow information	All revenues and expenses during the year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during the year, regardless of when cash is received or paid

TOWNSHIP OF ABINGTON

MANAGEMENT'S DISCUSSION AND ANALYSIS

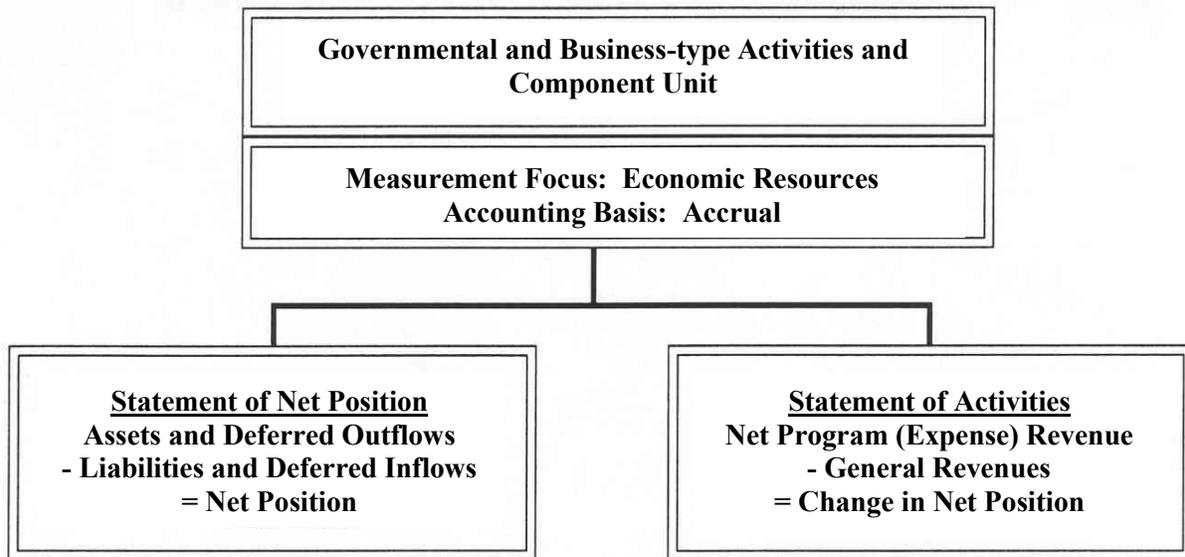
DECEMBER 31, 2018

Government-wide Statements

The government-wide statements report information about the Township as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the Township's assets, deferred outflows, liabilities, and deferred inflows. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

The two government-wide statements report the Township's net position and how it has changed. The statement of net position includes all of the Township's assets, deferred outflows, liabilities, and deferred inflows, except fiduciary funds. Net position is one way to measure the Township's financial health or position. Over time, increases or decreases in the Township's net position are one indicator of whether its financial health is improving or deteriorating. The statement of activities focuses on how the Township's net position changed during the year. You will need to consider other non-financial factors, however, such as the changes in the Township's property tax base and the condition of the roads, to assess the overall health of the Township. The primary features of government-wide financial statements are reflected in Figure A-3.

Figure A-3



The Township's government-wide financial statements are divided into three categories:

Governmental Activities – Most of the Township's basic services are reported here including administrative, codes and engineering, police and emergency services, public works, library, parks, and community development. Property, business and earned income taxes, user and franchise fees, and state and federal grants finance most of these activities.

TOWNSHIP OF ABINGTON

MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2018

Business-type Activities – The Township charges a fee to customers to help it cover all or most of the cost of certain services it provides. The Township's wastewater and refuse collection and disposal services are reported here.

Component Unit – The Township includes one separate legal entity in its report – the Abington Township Public Library. Although legally separate, this component unit is important because the Township is financially accountable for it. The Library has submitted their audit as required.

Fund Financial Statements

The fund financial statements provide more detailed information about the Township's most significant funds, not the Township as a whole. The fund financial statements begin on page 27. Funds are accounting groups that the Township uses to keep track of specific sources of funding and spending for particular purposes. Some funds are required to be established by state law. However, the Township Board of Commissioners may establish other funds to help control and manage money for particular purposes (such as the irrevocable health care trust fund) or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money (like grants received from the U.S. Department of Housing and Urban Development).

Governmental Funds – Most of the Township's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. As a result, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Township's programs. The relationship (or differences) between governmental activities (reported in the statement of net position and the statement of activities) and governmental funds is described in a reconciliation that follows the governmental fund financial statements on pages 28 and 30.

Proprietary Funds – When the Township charges customers for the services it provides, whether to outside customers or the other units of the Township, these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the statement of net position and statement of activities. In fact, the Township's three enterprise funds, the Sewer Fund, the Sewer Capital Fund, and Refuse Fund (components of proprietary funds), are the same as the business-type activities we report in the government-wide statements, but provide more detail and additional information, such as cash flows, for sewer and refuse operations. Internal service funds (the other component of proprietary funds) report activities that provide supplies and services for the Township's other programs and activities, such as the Workers' Compensation Fund.

TOWNSHIP OF ABINGTON

MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2018

Fiduciary Funds – The Township is the trustee, or fiduciary, for its employees' pension plans and other post-employment benefits ("OPEB"), including health care. These plans cover essentially all full-time employees. The Township is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the Township's fiduciary activities are reported in a separate statement of fiduciary net position and a statement of changes in fiduciary net position on pages 36 and 37. These activities are excluded from the Township's government-wide financial statements because the Township cannot use these assets to finance its operations.

FINANCIAL ANALYSIS OF THE TOWNSHIP AS A WHOLE

The Township's net position at December 31, 2018 and 2017 are presented below:

Table 1
Statement of Net Position
(in thousands)

	Governmental Activities		Business-type Activities		Total	
	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>
Current and Other Assets	\$ 29,789	\$ 28,162	\$ 15,724	\$ 16,105	\$ 45,513	\$ 44,267
Capital Assets	136,024	137,647	52,136	53,694	188,160	191,341
Total Assets	<u>165,813</u>	<u>165,809</u>	<u>67,860</u>	<u>69,799</u>	<u>233,673</u>	<u>235,608</u>
Deferred Outflows	5,481	6,811	1,861	639	7,342	7,450
Current and Other Liabilities	6,287	5,380	4,280	3,478	10,567	8,858
Long-Term Liabilities	<u>51,456</u>	<u>59,315</u>	<u>8,798</u>	<u>11,724</u>	<u>60,254</u>	<u>71,039</u>
Total Liabilities	<u>57,743</u>	<u>64,695</u>	<u>13,078</u>	<u>15,202</u>	<u>70,821</u>	<u>79,897</u>
Deferred Inflows	21,156	8,999	3,317	1,457	24,473	10,456
Net Assets						
Net Investment in Capital Assets	131,444	132,498	45,897	45,014	177,341	177,512
Restricted	4,665	5,456	6,949	8,124	11,614	13,580
Unrestricted	<u>(43,714)</u>	<u>(39,028)</u>	<u>481</u>	<u>640</u>	<u>(43,233)</u>	<u>(38,388)</u>
Total Net Assets	<u>\$ 92,395</u>	<u>\$ 98,926</u>	<u>\$ 53,327</u>	<u>\$ 53,778</u>	<u>\$ 145,722</u>	<u>\$ 152,704</u>

Net Position:

As previously mentioned, net position may serve over time as a useful indicator of a government's financial position.

TOWNSHIP OF ABINGTON

MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2018

As previously mentioned, net position may serve over time as a useful indicator of a government's financial position.

Net position of governmental and business-type activities decreased from the previous year by \$7.0 million (4.6 percent) to \$145.7 million.

Governmental Activities – Of the \$92.4 million in total net position, \$131.4 million represents the investment in capital assets; \$4.7 million represents restricted net position. The unrestricted net position of \$43.7 million identifies funds available to maintain operations or to provide for the payments of long-term debt at the government-wide level.

Business-type Activities – Of the \$53.3 million in total net position, \$45.9 million represents the net investment in capital assets. Restricted net position of \$6.9 million is primarily comprised of undetermined sewer capital. Unrestricted net position of \$.481 million are split between sewer fund (\$2.3 million) and refuse operations (-\$1.8 million).

Capital Assets:

The largest portion of the governmental activities' net position is reflected in the investment of capital assets (such as infrastructure, buildings, construction-in-progress, vehicles, and equipment), less any related outstanding debt payments to acquire these assets. The Township maintains and uses these capital assets to meet the service demands of its residents and, therefore, these assets are not available for future spending. The investment in capital assets is reported net of related debt, and resources necessary to repay this debt will be required to be provided from other resources, since the capital assets themselves cannot be used to liquidate these liabilities. Please see Note 6 – Capital Assets for a more detailed schedule of capital assets.

TOWNSHIP OF ABINGTON

MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2018

Change in Net Position:

In order to more fully understand the composition of the changes in net position for the current year, the following chart presents additional details regarding the results of all activities for the fiscal years ended December 31, 2018 and 2017:

Table 2
Changes in Net Position
(in thousands)

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>
Revenues:						
Program revenues:						
Charges for services	\$ 3,702	\$ 3,281	\$ 14,218	\$ 14,556	\$ 17,920	\$ 17,837
Operating grants and contributions	3,772	3,363	386	613	4,158	3,976
Capital grants and contributions	1,145	1,872	-	-	1,145	1,872
General revenues:						
Property taxes	14,552	14,811	-	-	14,552	14,811
Other taxes	17,756	18,456	-	-	17,756	18,456
Investment income and rent	455	334	191	204	646	538
Other	<u>3,802</u>	<u>4,106</u>	<u>426</u>	<u>327</u>	<u>4,228</u>	<u>4,433</u>
Total Revenues	<u>45,184</u>	<u>46,223</u>	<u>15,221</u>	<u>15,700</u>	<u>60,405</u>	<u>61,923</u>
Expenses:						
Administrative	1,047	5,123	-	-	1,047	5,123
Police and emergency services	32,296	22,909	-	-	32,296	22,909
Codes and engineering	925	1,021	-	-	925	1,021
Public works	9,919	6,728	-	-	9,919	6,728
Refuse	-	-	6,187	6,165	6,187	6,165
Sewer	-	-	9,486	8,902	9,486	8,902
Library	2,761	2,626	-	-	2,761	2,626
Parks	3,742	3,461	-	-	3,742	3,461
Community development	919	1,489	-	-	919	1,489
Interest expense	106	135	-	-	106	135
Total Expenses	<u>51,715</u>	<u>43,492</u>	<u>15,673</u>	<u>15,067</u>	<u>67,388</u>	<u>58,559</u>
Change in Net Position	(6,531)	2,731	(452)	633	(6,983)	3,364
Net Position - Beginning of Year	<u>98,926</u>	<u>96,195</u>	<u>53,778</u>	<u>53,145</u>	<u>152,704</u>	<u>149,340</u>
Net Position - End of Year	<u>\$ 92,395</u>	<u>\$ 98,926</u>	<u>\$ 53,326</u>	<u>\$ 53,778</u>	<u>\$ 145,721</u>	<u>\$ 152,704</u>

TOWNSHIP OF ABINGTON

MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2018

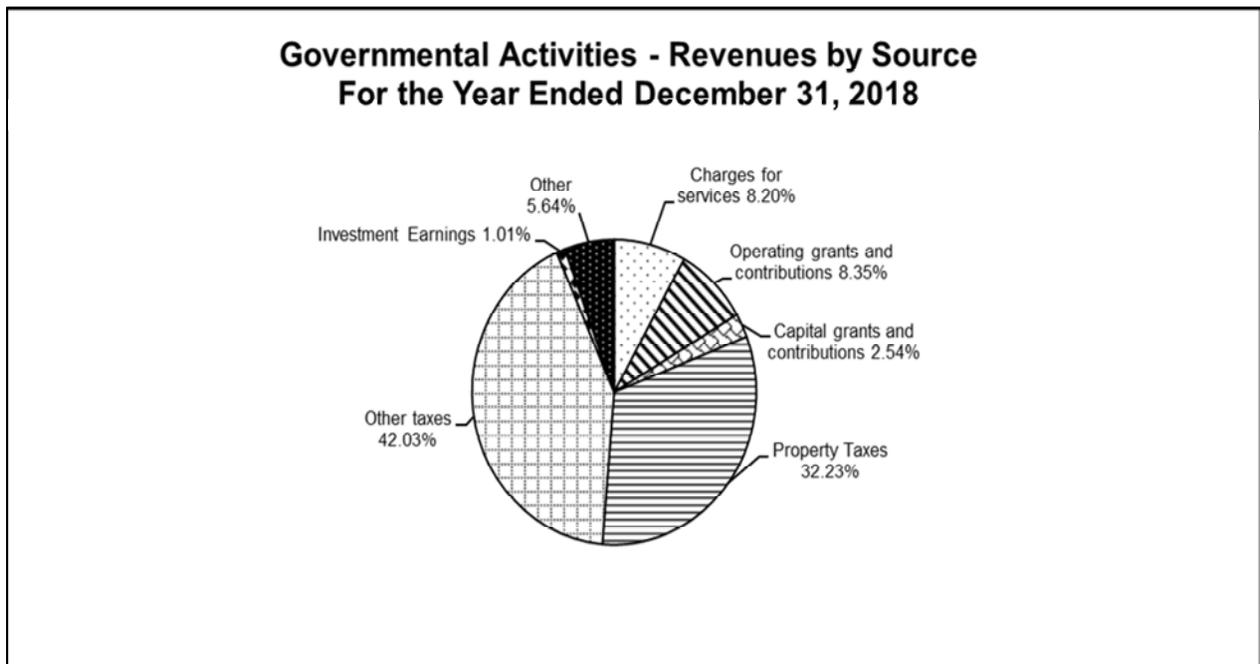
Total government-wide ending net position of \$145.7 million represents a decrease of approximately \$7.0 million from the previous year. Total government-wide revenues of \$60.4 million were \$1.5 million less than the prior year. Total expenses in 2018 were \$67.3 million, which is \$8.8 million more than the previous year.

Governmental Activities:

Revenue Sources

Total governmental activities revenues of \$45.2 million were primarily derived from earned income, transfer, and business taxes (42 percent) and property taxes (32 percent). Total revenues were lower than the previous year by \$1 million primarily due to the decrease in business taxes for 2018.

The following chart graphically depicts the government-wide sources of revenues for governmental activities for the fiscal year ended December 31, 2018:



TOWNSHIP OF ABINGTON

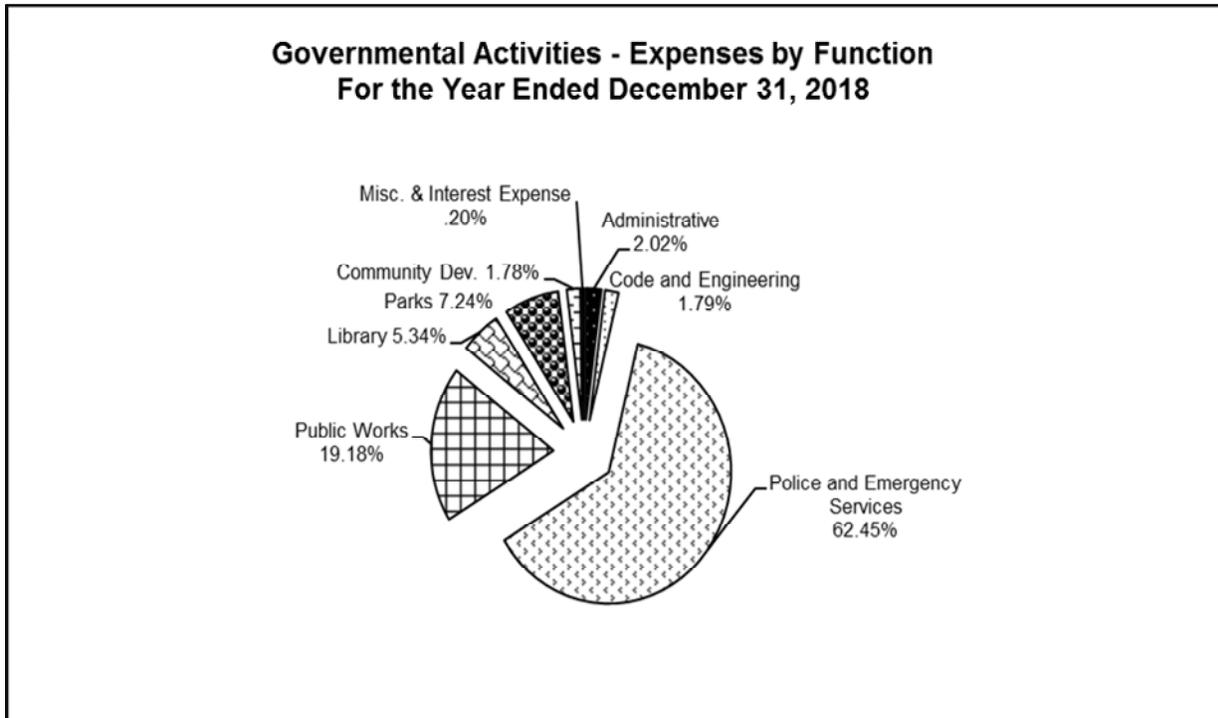
MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2018

Program Expenses:

The cost of all governmental activities for 2018 is \$51.7 million, an increase of \$8.2 million from the prior year. As the chart below indicates, police and emergency service is the largest program (62.45 percent), totaling \$32.3 million. The second largest program expense is public works (19.18 percent), totaling \$9.9 million. The third largest program area was parks at \$3.7 million (7.24 percent).

The following chart graphically depicts the government-wide program expenses for governmental activities for the fiscal year ended December 31, 2018:



TOWNSHIP OF ABINGTON

MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2018

Business-type Activities:

Revenue Sources

Total business-type activities revenues of \$15.2 million were largely derived from charges for service for sewer rents and refuse collection. These charges account for 80 percent of total revenues and were lower than the prior year by \$.5 million.

Program Expenses:

The total business-type activities expenses of \$15.7 million were \$.6 million more than the 2017 fiscal period. The variance between the current and prior year is mainly due to an increase in disposal and collections, and also wages and benefit increases.

The following schedule presents the cost of each functional category as well as each program's net cost (total cost less fees generated by the activities and program specific intergovernmental aid):

Table 3
Governmental Activities/Business-Type Activities
(in thousands)

	<u>Total Cost of Services</u>		<u>Net Cost/(Increase) of Services</u>	
	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>
Governmental Activities				
Administrative	\$ 1,047	\$ 5,123	\$ 124	\$ 4,259
Police and emergency services	925	22,909	(769)	21,094
Code and engineering	32,296	1,021	30,339	(73)
Public works	9,919	6,728	7,630	4,384
Library	2,761	2,626	2,677	2,524
Parks	3,742	3,461	2,824	2,505
Community development	919	1,489	165	148
Interest expense	106	135	106	135
Total Governmental Activities	<u>\$ 51,715</u>	<u>\$ 43,492</u>	<u>\$ 43,096</u>	<u>\$ 34,976</u>
Business-Type Activities				
Sewer	\$ 9,486	\$ 8,902	\$ 456	\$ (479)
Refuse	6,187	6,165	613	377
Total Business-Type Activities	<u>\$ 15,673</u>	<u>\$ 15,067</u>	<u>\$ 1,069</u>	<u>\$ (102)</u>

TOWNSHIP OF ABINGTON

MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2018

NET PROGRAM EXPENSES/REVENUES:

Net program expenses/revenues indicate the amount of support required from taxes and other general revenues for the year. Total police and emergency services required the largest amount of general revenue support, totaling \$30.3 million in 2018. Within police and emergency services are fire programs supported by a direct levy of real estate tax millage.

The administrative area required \$.124 million. Public works required \$7.6 million in general revenues for support, while library required \$2.7 million. Parks needed \$2.8 million while code and engineering did not require any general revenue support as revenues exceeded expenses by \$.769 million, primarily because of additional revenue collections for engineering and code permits.

For business-type activities, the net cost of services totaled \$.456 million for the sewer fund and .613 million for the refuse fund. The sewer fund and refuse fund both had an increase in depreciation expense in 2018.

FINANCIAL ANALYSIS OF THE TOWNSHIP'S FUNDS

As the Township completed the year, its governmental funds (as presented in the balance sheet on page 27) reported a combined fund balance of \$25 million, which is \$.4 million more than last year's total of \$24.5 million. Of the \$25 million, \$12.2 million is either restricted, committed, or assigned, indicating that it is not available for future spending. The items that fall into this classification are real estate tax appeals, sick and death benefits, and capital projects. Approximately \$3.4 million minimum (one month expenses) and \$10.3 million maximum (three months expenses) of the General Fund's unassigned fund balance is designated as a reserve per the Board's policy. Of the total governmental fund's balance, \$12.9 million represents the unassigned fund balance, or resources available for appropriation. The net change in fund balance for all governmental funds was up \$.442 million.

General Fund

The Township revises its budget as it attempts to deal with unexpected changes in revenues and expenditures. During the course of 2018, the Township amended its General Fund budget to accommodate prior years' capital project balances in order to carry forward funding. Differences between the General Fund's original budget, \$39,338,103 million, and final budget, \$39,516,694 million were \$.178 million and can be summarized as commitment of fund balance for capital projects. For ongoing projects, approximately \$0.142 million will be reimbursed by federal/state/county grants upon project completion.

Fiscal year ended December 31, 2018 realized \$0.391 million in reimbursable cost from federal/state capital projects. The Board intended these funds to be returned to fund balance.

TOWNSHIP OF ABINGTON

MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2018

Expenditures:

In total, General Fund expenditure, compared to budget, ended the year over budget by \$3.1 million. Of the difference, \$2.6 million was the fund balance policy transfer for Permanent Improvement fund and \$1.7 million was the transfer for OPEB. The departmental appropriation was under budget by \$1.2 million. Nearly each department also contributed toward expenditure savings. Below highlights the majority of budget savings:

- Wages and Benefits – It is the Township's practice to budget for 100 percent of staffing positions. The majority of savings are attributable to salary full-time and part-time positions and benefits. Approximately \$.869 million, or 3.2 percent of wage/benefit budget, was unspent at year end.

- Equipment and Material Purchases, Minor and Major had a combined total savings of \$40,000 from original budget.

- General Materials and Supplies had approximately \$22,000 unspent at year end.

Revenues:

Revenues exceeded budget by \$1.5 million for 2018. Positive variances more than offset one area of shortfall.

Business, mercantile and local services tax fell short of estimates by \$.141 million.

A positive variance was seen in earned income taxes, \$.323 million. Collections during 2018 were inflated by prior year collections and faster processing.

Grants exceeded budget (\$.282 million) mainly due to reimbursements from the state on capital projects where the Township fronts 100 percent of cost and receives 80 percent back from the state.

Deed transfer tax exceeded estimates by \$0.249 million. The real estate market in the Township improved over the prior year.

Interest, dividends and rents exceeded budget projections by \$.209 million mainly due to higher interest earnings.

Fees, licenses, and permits exceeded budget of estimates by \$.615 million mainly due from building permits, plumbing and license permits, engineering permits, franchise fees, police reports, and video arraignment.

TOWNSHIP OF ABINGTON

MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2018

Fund Balance:

After accounting for the fund balance's various components, the Township's General Fund unassigned fund balance decreased from year to year by \$1.5 million and is at 3.3 percent of actual General Fund revenues. Approximately \$0.14 million will be returned to the fund balance upon project completion of the Edge Hill/Tyson PennDOT road project.

Other Major Fund

Permanent Improvement Fund

Expenditures:

The Permanent Improvement Fund accounts for the majority of the capital projects of the Township. In 2018, \$2.4 million was spent on various projects. Street and storm water projects continue to be the main expenditures, with \$1.6 million of the total expenditures of the fund spent on these projects. Other expenditures included park improvements, public works equipment, economic development, police, fire, building improvements and equipment purchases.

Revenues:

The primary sources of revenue for this fund were a transfer from the General Fund (\$2.7 million in 2018) and net payments (after distribution of fire company percentage) received in-lieu-of-taxes totaling approximately \$505,000.

The transfer and revenues for capital projects for 2018 was \$3.5 million, which was level with the prior year.

Capital Assets

Capital assets consist primarily of land, buildings and improvements, equipment, and infrastructure. At the end of 2018, on a government-wide basis, the Township had \$188,160,395 invested in a broad range of capital assets, including police equipment, buildings, park facilities, roads, bridges, and sewer lines. (See Table 4). This amount represents a net decrease (including additions and deletions) of \$3.182 million. The governmental activities net capital assets decreased by \$1.623 million, and business-type activities decreased \$1.559 million over the prior year. For both governmental activities and business-type activities, depreciation expense exceeded current year additions.

The following reconciliation summarizes the change in capital assets, which is presented in detail on pages 55 through 56 of the notes to the financial statements.

TOWNSHIP OF ABINGTON

MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2018

Table 4
Change in Capital Assets
Governmental Funds
(in thousands)

	Beginning Balance <u>12/31/17</u>	Net Additions/ Deletions	Ending Balance <u>12/31/18</u>
Non-Depreciable Assets			
Land	\$ 13,104	\$ -	\$ 13,104
Construction in progress	5,761	(607)	5,154
Other Capital Assets			
Infrastructure	202,465	1,539	204,004
Buildings and improvements	11,293	889	12,182
Machinery and equipment	11,728	265	11,993
Vehicles	10,093	880	10,973
Accumulated depreciation on capital assets	<u>(116,797)</u>	<u>(4,589)</u>	<u>(121,386)</u>
Totals	<u>137,647</u>	<u>(1,623)</u>	<u>136,024</u>

Change in Capital Assets
Business Type Funds

Non-Depreciable Assets			
Land	\$ 282	\$ -	\$ 282
Construction in progress	1,400	1,137	2,537
Other Capital Assets			
Buildings and improvements	38,270	-	38,270
Sewer lines	69,529	-	69,529
Equipment/Vehicles	12,017	(701)	11,316
Accumulated depreciation on capital assets	<u>(67,804)</u>	<u>(1,995)</u>	<u>(69,799)</u>
Totals	<u>53,694</u>	<u>(1,559)</u>	<u>52,135</u>
Total Government-wide	<u>\$ 191,341</u>	<u>\$ (3,182)</u>	<u>\$ 188,159</u>

TOWNSHIP OF ABINGTON

MANAGEMENT’S DISCUSSION AND ANALYSIS

DECEMBER 31, 2018

Debt

The borrowing limit of the Township under the Debt Act is computed as a percentage of the Township’s “Borrowing Base.” The “Borrowing Base” is calculated as the annual arithmetic average of total “Revenue” (as defined by the Debt Act) for the three full fiscal years ended next preceding the date of incurring debt. The Township’s borrowing capacity is well under percentages allowed, having used approximately 7.1 percent of total debt capacity permitted as non-electoral debt. At year-end, the Township had \$10.5 million in bonds and notes outstanding versus \$13.6 million last year.

The following is a summary of the Township’s outstanding long-term debt as of December 31, 2018, which is presented in detail in Note 8 of the footnotes to the financial statements.

Table 5
Outstanding Debt at Year-End
2018

Year of Issue	Original Issue	Avg. Interest Rate	Final Maturities	Outstanding 1/1/18	New Debt	Refundings/Retirements	Outstanding 12/31/18
2010	\$ 13,285,000	2-3	2017	\$ -	\$ -	\$ -	\$ -
2012	3,000,000	1-1.25	2018	1,680,000	-	1,680,000	-
2013	8,325,000		2022	5,375,000	-	465,000	4,910,000
2014	10,955,000		2020	4,540,000	-	1,700,000	2,840,000
Radio loan	290,352		2020	217,651	-	72,701	144,950
Data center	159,000		2018	71,489	-	71,489	-
2017	290,352		2020	2,014,237	1,000,000	236,000	2,778,237
				<u>\$ 13,898,377</u>	<u>\$ 1,000,000</u>	<u>\$ 4,225,190</u>	<u>\$ 10,673,187</u>
				Outstanding 1/1/18	Additions	Refundings/Retirements	Outstanding 12/31/18
General Long-Term Debt				\$ 5,148,816	\$ 1,000,000	\$ 1,751,000	\$ 4,397,816
Radio Loan				217,651	-	72,701	144,950
Data Center				71,489	-	71,489	-
Refuse Enterprise Fund				1,455,421	-	235,000	1,220,421
Sewer Enterprise Fund				7,005,000	-	2,095,000	4,910,000
				<u>\$ 13,898,377</u>	<u>\$ 1,000,000</u>	<u>\$ 4,225,190</u>	<u>\$ 10,673,187</u>

TOWNSHIP OF ABINGTON

MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2018

Trust and Agency Operations

Pension Trust Funds

All Township full-time employees must participate in either the Non-Uniformed Employees Pension Plan or Police Defined Benefit Pension Plan. The Township's actuary calculates benefit payments which are then paid by the trustee. During 2018, there was a decrease of \$4.6 million in the Police Defined Benefit Pension Plan's net position, \$56.8 million, and the Non-Uniformed Employees' Defined Benefit Pension Plan's net position, \$53.9 million, decreased by \$5.6 million due to investment performance. The Non-Uniformed Employees' Defined Contribution Plan's net position, \$.252 million increased by \$.47 million.

The plans' latest actuarial valuation of assets reveals the Police Defined Benefit market value of assets at 12/31/18 reveals the Plan is funded at 73.2 percent and Non-Uniformed Employees' Pension Plan is funded at 81.4 percent.

Other Post-Employment Benefits (OPEB) Trust Fund

In addition to pensions, many state and local governmental employers provide other post-employment benefits (OPEB) as part of the total compensation offered to attract and retain the services of qualified employees. OPEB includes post-employment health care, as well as other forms of post-employment benefits (for example, life insurance) when provided separately from a pension plan. The Township established an irrevocable trust fund in 2008.

In accordance with governmental accounting standards, the Township Board obtained an actuarial valuation in 2018 of its post-employment benefits other than pensions to determine the Township's liability. In 2018, the Township paid out \$1.4 million for current year retirees' health care benefits and deposited into the health care offset fiduciary fund \$3.6 million in total contributions. As of December 31, 2018, there was a recorded unfunded net OPEB obligation of \$19.6 million in the government-wide statements. Net position of the health care offset fiduciary fund at year-end was \$18 million. The Township intends to annually budget resources to be contributed to the health care offset fiduciary fund to partially address the liability. Please see Note 11 for more detail.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The elected officials of the Township of Abington considered many factors when setting the calendar year 2019 budget, tax rates, and fees that will be charged for government-wide and business-type activities. One of those factors is the economy. Overall employment data is not compiled for municipalities, but such data is compiled for the Philadelphia Labor Market Area which includes Montgomery County. Unemployment in Montgomery County is typically below that of the state. For 2018, the county unemployment rate was 3.4 percent, 1.8 percent below the state level of 4.2 percent.

TOWNSHIP OF ABINGTON

MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2018

The Township did see an improvement in real estate transfers in 2018 along with a small increase in interest earnings. Fees, licenses and permits as well as earned income tax exceeded expectations in 2018. The total tax levy increased from 4.203 in 2018 to 4.443 mills in 2019 with an increase of .200 mills for Fire and .040 mills increase for Ambulance services.

The 2019 final adopted budget for General Fund capital projects is \$2,390,126. The budget included a General Fund transfer of \$663,521. The Board approved a reallocation of \$20,000 from completed prior year's projects and continued utilization of \$505,000 in-lieu-of-tax for parks and economic development endeavors.

Sewer rental rates remained the same as 2018. The capital budget for sewer projects was \$593,000 thousand from retained earnings.

The refuse fund sets prices for refuse collection based on the size of can used. Costs remained the same per can size for 2018 to 2019. The 2019 fee is \$220 for the 35 gallon container, \$248 for the 65 gallon container, and \$275 for the 95 gallon container. The Refuse Fund budget allocated \$435,000 for equipment purchases from refuse retained earnings.

For newly hired salaried full-time employees effective January 1, 2014, management has discontinued the practice of offering other post-employment benefits. The Township has also negotiated with the Per Diem Union to discontinue the practice of offering other post-employment benefits for newly hired union members after January 1, 2015. The Township has negotiated with the Abington Township Police Association that for Officers hired after January 1, 2016, retiree health insurance for the retiree and spouse provided by the Township shall cease upon each covered individual's eligibility for Medicare.

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the Township's finances and to show the Township's accountability for the money it receives.

CONTACTING THE TOWNSHIP'S FINANCIAL MANAGEMENT

If you have any questions about this report or need additional financial information, contact the Finance Director at Township of Abington, 1176 Old York Road, Abington, PA 19001, or visit the Township's web site at www.abington.org.

TOWNSHIP OF ABINGTON

STATEMENT OF NET POSITION

December 31, 2018

	Primary Government			Component Unit Library
	Governmental Activities	Business-Type Activities	Total	
ASSETS				
Cash and cash equivalents	\$ 15,534,077	\$ 9,097,012	\$ 24,631,089	\$ 1,265,636
Restricted cash	2,480,682	-	2,480,682	-
Investments	8,750,938	6,042,180	14,793,118	1,593,586
Accounts and other receivables	3,014,186	402,172	3,416,358	199
Prepaid expenses	8,281	-	8,281	-
Notes receivable	-	182,071	182,071	-
Land	13,103,972	281,662	13,385,634	-
Construction in progress	5,153,597	2,537,222	7,690,819	-
Depreciable capital assets, net	117,766,498	49,317,444	167,083,942	616,472
Total Assets	<u>165,812,231</u>	<u>67,859,763</u>	<u>233,671,994</u>	<u>3,475,893</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflow of resources for non-uniform pension	2,452,855	1,635,005	4,087,860	-
Deferred outflow of resources for police pension	1,175,116	-	1,175,116	-
Deferred outflow of resources for OPEB	1,853,381	225,098	2,078,479	-
Deferred loss on bond refunding	-	1,294	1,294	-
Total Deferred Outflows of Resources	<u>5,481,352</u>	<u>1,861,397</u>	<u>7,342,749</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 171,293,583</u>	<u>\$ 69,721,160</u>	<u>\$ 241,014,743</u>	<u>\$ 3,475,893</u>
LIABILITIES				
Accounts payable and other current liabilities	\$ 1,367,282	\$ 1,536,850	\$ 2,904,132	\$ 98,132
Deposits payable	2,480,682	-	2,480,682	-
Accrued interest payable	71,421	52,439	123,860	-
Unearned revenue	50,530	-	50,530	775,316
Non-current liabilities:				
Due within one year	2,316,765	2,690,713	5,007,478	-
Due after one year	51,456,060	8,797,534	60,253,594	-
Total Liabilities	<u>57,742,740</u>	<u>13,077,536</u>	<u>70,820,276</u>	<u>873,448</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred inflow of resources for non-uniform pension	523,525	1,025,742	1,549,267	-
Deferred inflow of resources for police pension	1,764,455	-	1,764,455	-
Deferred inflow of resources for OPEB	18,868,308	2,291,620	21,159,928	-
Total Deferred Inflows of Resources	<u>21,156,288</u>	<u>3,317,362</u>	<u>24,473,650</u>	<u>-</u>
NET POSITION				
Net Investment in capital assets	131,443,827	45,896,824	177,340,651	616,472
Restricted for:				
Capital projects	-	5,748,387	5,748,387	744,685
Community development projects	7,775	-	7,775	-
Public safety	9,732	-	9,732	-
Public works	4,327,144	-	4,327,144	-
Self insurance by statute	197,166	1,200,142	1,397,308	-
Culture and recreation	122,967	-	122,967	-
Unrestricted	(43,714,056)	480,909	(43,233,147)	1,241,288
Total Net Position	<u>92,394,555</u>	<u>53,326,262</u>	<u>145,720,817</u>	<u>2,602,445</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 171,293,583</u>	<u>\$ 69,721,160</u>	<u>\$ 241,014,743</u>	<u>\$ 3,475,893</u>

The notes to the financial statements are an integral part of this statement.

TOWNSHIP OF ABINGTON

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2018

	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
GOVERNMENTAL ACTIVITIES				
Administrative	\$ 1,047,143	\$ 500,000	\$ 423,183	\$ -
Police and emergency services	32,296,010	757,890	1,198,847	-
Codes and engineering	924,833	1,651,972	41,775	-
Public works	9,918,736	-	1,897,814	390,638
Library	2,761,021	-	83,550	-
Parks	3,742,041	791,750	126,617	-
Community development	919,396	-	-	753,929
Interest expense	105,848	-	-	-
Total Governmental Activities	<u>51,715,028</u>	<u>3,701,612</u>	<u>3,771,786</u>	<u>1,144,567</u>
BUSINESS-TYPE ACTIVITIES				
Sewer	9,485,971	9,030,044	-	-
Refuse	6,187,127	5,188,286	385,649	-
Total Business-Type Activities	<u>15,673,098</u>	<u>14,218,330</u>	<u>385,649</u>	<u>-</u>
TOTAL PRIMARY GOVERNMENT	<u>\$ 67,388,126</u>	<u>\$ 17,919,942</u>	<u>\$ 4,157,435</u>	<u>\$ 1,144,567</u>

GENERAL REVENUES

Taxes:

- Property taxes
- Transfer taxes
- Earned income taxes
- Business and mercantile taxes
- Local services taxes

Franchise fees

Grants and contributions not
restricted to specific programs

Investment earnings

Miscellaneous

Total General Revenues

Change in Net Position

Net Position, Beginning of Year

Net Position, End of Year

Net (Expense) Revenue and Changes in Net Position			
Primary Government			Component
Governmental Activities	Business-Type Activities	Totals	Unit Library
\$ (123,960)	\$ -	\$ (123,960)	\$ -
(30,339,273)	-	(30,339,273)	-
768,914	-	768,914	-
(7,630,284)	-	(7,630,284)	-
(2,677,471)	-	(2,677,471)	(2,611,283)
(2,823,674)	-	(2,823,674)	-
(165,467)	-	(165,467)	-
(105,848)	-	(105,848)	-
<u>(43,097,063)</u>	<u>-</u>	<u>(43,097,063)</u>	<u>(2,611,283)</u>
-	(455,927)	(455,927)	-
-	(613,192)	(613,192)	-
<u>-</u>	<u>(1,069,119)</u>	<u>(1,069,119)</u>	<u>-</u>
<u>(43,097,063)</u>	<u>(1,069,119)</u>	<u>(44,166,182)</u>	<u>(2,611,283)</u>
14,551,968	-	14,551,968	-
1,499,164	-	1,499,164	-
8,223,174	-	8,223,174	-
6,690,914	-	6,690,914	-
1,343,216	-	1,343,216	-
1,222,238	-	1,222,238	-
34,033	-	34,033	2,587,916
455,301	191,409	646,710	(114,533)
2,545,450	425,849	2,971,299	10,065
<u>36,565,458</u>	<u>617,258</u>	<u>37,182,716</u>	<u>2,483,448</u>
(6,531,605)	(451,861)	(6,983,466)	(127,835)
<u>98,926,160</u>	<u>53,778,123</u>	<u>152,704,283</u>	<u>2,730,280</u>
<u>\$ 92,394,555</u>	<u>\$ 53,326,262</u>	<u>\$ 145,720,817</u>	<u>\$ 2,602,445</u>

The notes to the financial statements are an integral part of this statement.

TOWNSHIP OF ABINGTON

BALANCE SHEET - GOVERNMENTAL FUNDS

December 31, 2018

	General	Permanent Improvement	CDBG	Non-major Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 5,097,255	\$ 9,122,901	\$ 150	\$ 1,038,406	\$ 15,258,712
Restricted cash	-	2,480,682	-	-	2,480,682
Investments	7,616,820	784,531	-	-	8,401,351
Receivables	2,932,779	-	-	47,463	2,980,242
Prepays	8,281	-	-	-	8,281
Due from other funds	-	-	-	68,874	68,874
Total Assets	\$ 15,655,135	\$ 12,388,114	\$ 150	\$ 1,154,743	\$ 29,198,142
LIABILITIES					
Accounts payable and accrued wages	\$ 1,109,248	\$ 176,857	\$ -	\$ 60,413	\$ 1,346,518
Deposits payable	-	2,480,682	-	-	2,480,682
Unearned revenue	39,058	-	-	11,472	50,530
Due to other funds	-	-	-	68,874	68,874
Total Liabilities	1,148,306	2,657,539	-	140,759	3,946,604
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - delinquent taxes	217,962	-	-	-	217,962
Total Deferred Inflows of Resources	217,962	-	-	-	217,962
FUND BALANCES					
Nonspendable-prepaid items	8,281	-	-	-	8,281
Restricted for					
Culture and recreation	-	-	-	122,967	122,967
Public works	-	3,410,986	-	916,158	4,327,144
Public Safety	-	-	-	9,732	9,732
Community Development	-	-	150	7,625	7,775
Committed for					
Administrative	1,381,252	655,261	-	-	2,036,513
Police and fire	-	581,158	-	-	581,158
Public works	-	289,368	-	-	289,368
Library	-	65,000	-	-	65,000
Parks	-	322,302	-	-	322,302
Assigned for					
Capital projects	-	4,406,500	-	-	4,406,500
Unassigned	12,899,334	-	-	(42,498)	12,856,836
Total Fund Balances	14,288,867	9,730,575	150	1,013,984	25,033,576
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 15,655,135	\$ 12,388,114	\$ 150	\$ 1,154,743	\$ 29,198,142

The notes to the financial statements are an integral part of this statement.

TOWNSHIP OF ABINGTON

RECONCILIATION OF THE BALANCE SHEET FOR GOVERNMENTAL FUNDS TO THE
STATEMENT OF NET POSITION

December 31, 2018

TOTAL GOVERNMENTAL FUND BALANCES \$ 25,033,576

Capital assets used in governmental activities are not financial resources and, therefore, are reported in the funds.

Cost of capital assets	\$ 257,408,861	
Accumulated depreciation	<u>(121,384,794)</u>	136,024,067

Internal service funds are used by management to charge the costs of self insurance for workers compensation to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of Net Position. The increase is equal to the internal service net position applicable to governmental activities. 197,166

Some of the Township's revenues will be collected after year end but are not available soon enough to pay for the current period's expenditures and, therefore, are unavailable in the funds. 217,962

Deferred inflows and outflows related to the Township's net position liability are based on the differences between actuarially determined actual and expected investment returns and differences between actuarial expected and actual experience. These amounts will be amortized over the estimated remaining average service life of the employees.

Deferred outflows of resources - non-uniform pension	2,452,855	
Deferred outflows of resources - police pension	1,175,116	
Deferred outflows of resources - OPEB	1,853,381	
Deferred inflows of resources - non-uniform pension	(523,525)	
Deferred inflows of resources - police pension	(1,764,455)	
Deferred inflows of resources - OPEB	<u>(18,868,308)</u>	(15,674,936)

Long term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.

Bonds and notes payable	(4,542,766)	
Unamortized bond premium	(182,424)	
Interest payable	(71,421)	
Compensated absences	(985,706)	
Net OPEB liability	(17,479,686)	
Net pension liability	<u>(30,141,277)</u>	<u>(53,403,280)</u>

NET POSITION OF GOVERNMENTAL ACTIVITIES \$ 92,394,555

The notes to the financial statements are an integral part of this statement.

TOWNSHIP OF ABINGTON

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS

For the Year Ended December 31, 2018

	<u>General</u>	<u>Permanent Improvement</u>	<u>CDBG</u>	<u>Non-major Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues					
Taxes:					
Property (including Fire millage)	\$ 14,556,870	\$ -	\$ -	\$ -	\$ 14,556,870
Transfer	1,499,164	-	-	-	1,499,164
Earned income tax	8,223,174	-	-	-	8,223,174
Business and mercantile	6,690,914	-	-	-	6,690,914
Local services tax	1,343,216	-	-	-	1,343,216
Fees, licenses and permits	3,436,183	633,714	-	-	4,069,897
Interest, dividends, and rents	1,108,908	102,313	-	19,113	1,230,334
Intergovernmental revenues	2,018,721	-	753,929	2,137,201	4,909,851
Fines, forfeitures, costs	195,917	-	-	-	195,917
Program revenues	791,750	-	-	-	791,750
Other	1,009,027	-	48,096	46,322	1,103,445
Total Revenues	<u>40,873,844</u>	<u>736,027</u>	<u>802,025</u>	<u>2,202,636</u>	<u>44,614,532</u>
Expenditures					
Current:					
General government	425,383	-	146,457	251,693	823,533
Public safety	23,345,337	-	-	129,001	23,474,338
Highways and roads	4,597,067	-	-	1,671,970	6,269,037
Culture and recreation	6,540,402	-	601,087	14,221	7,155,710
Insurance and employee benefits	2,874,385	-	-	-	2,874,385
Debt service:					
Principal	1,750,000	145,190	-	-	1,895,190
Interest	194,190	-	-	-	194,190
Capital projects	178,591	2,287,962	54,481	3,752	2,524,786
Total Expenditures	<u>39,905,355</u>	<u>2,433,152</u>	<u>802,025</u>	<u>2,070,637</u>	<u>45,211,169</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures					
	<u>968,489</u>	<u>(1,697,125)</u>	<u>-</u>	<u>131,999</u>	<u>(596,637)</u>
Other Financing Sources (Uses)					
Issuance of debt	-	1,000,000	-	-	1,000,000
Sale of capital assets	100	14,976	-	23,280	38,356
Transfers in	-	2,714,826	-	-	2,714,826
Transfers out	(2,714,826)	-	-	-	(2,714,826)
Total Other Financing Sources (Uses)	<u>(2,714,726)</u>	<u>3,729,802</u>	<u>-</u>	<u>23,280</u>	<u>1,038,356</u>
Net Change in Fund Balances	(1,746,237)	2,032,677	-	155,279	441,719
Fund Balances - Beginning	<u>16,035,104</u>	<u>7,697,898</u>	<u>150</u>	<u>858,705</u>	<u>24,591,857</u>
Fund Balances - Ending	<u>\$ 14,288,867</u>	<u>\$ 9,730,575</u>	<u>\$ 150</u>	<u>\$ 1,013,984</u>	<u>\$ 25,033,576</u>

The notes to the financial statements are an integral part of this statement.

TOWNSHIP OF ABINGTON

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2018

NET CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS \$ 441,719

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay	\$ 3,195,751	
Depreciation expense	<u>(4,790,467)</u>	(1,594,716)

The effect of sales of capital assets is to decrease Net Position. (27,903)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. (4,902)

The change in net position of the internal service fund is reported with governmental activities to the extent of services provided to governmental funds. (89,897)

The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on Net Position. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Debt issued	(1,000,000)	
Amortization of discount/premium	91,213	
Repayment of debt	<u>1,895,190</u>	986,403

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Compensated absences	37,822	
Net pension liability and deferred items	(9,519,092)	
Net OPEB liability and deferred items	3,241,832	
Accrued interest payable	<u>(2,871)</u>	<u>(6,242,309)</u>

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES \$ (6,531,605)

The notes to the financial statements are an integral part of this statement.

TOWNSHIP OF ABINGTON

BUDGETARY COMPARISON STATEMENT – GENERAL FUND

For the Year Ended December 31, 2018

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes:				
Property (including Fire millage)	\$ 14,461,000	\$ 14,461,000	\$ 14,556,870	\$ 95,870
Transfer	1,250,000	1,250,000	1,499,164	249,164
Earned income tax	7,900,000	7,900,000	8,223,174	323,174
Business and mercantile	6,825,000	6,825,000	6,690,914	(134,086)
Local services tax	1,350,000	1,350,000	1,343,216	(6,784)
Fees, licenses and permits	2,821,000	2,821,000	3,436,183	615,183
Interest, dividends, and rents	900,000	900,000	1,108,908	208,908
Intergovernmental revenues	1,737,000	1,737,000	2,018,721	281,721
Fines, forfeitures, costs	225,000	225,000	195,917	(29,083)
Program revenues	901,000	901,000	791,750	(109,250)
Other	968,103	968,103	1,009,027	40,924
Total Revenues	<u>39,338,103</u>	<u>39,338,103</u>	<u>40,873,844</u>	<u>1,535,741</u>
Expenditures				
Current:				
General government	590,644	590,644	425,383	165,261
Public safety	23,812,936	23,812,936	23,345,337	467,599
Highways and roads	4,726,630	4,726,630	4,597,067	129,563
Culture and recreation	6,843,700	6,843,700	6,540,402	303,298
Insurance and employee benefits	1,223,453	1,223,453	2,874,385	(1,650,932)
Debt service:				
Principal	1,750,000	1,750,000	1,750,000	-
Interest	305,740	305,740	194,190	111,550
Capital projects	178,591	178,591	178,591	-
Total Expenditures	<u>39,431,694</u>	<u>39,431,694</u>	<u>39,905,355</u>	<u>(473,661)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(93,591)</u>	<u>(93,591)</u>	<u>968,489</u>	<u>1,062,080</u>
Other Financing Sources (Uses)				
Sale of capital assets	-	-	100	100
Transfers out	(85,000)	(85,000)	(2,714,826)	(2,629,826)
Total Other Financing Sources (Uses)	<u>(85,000)</u>	<u>(85,000)</u>	<u>(2,714,726)</u>	<u>(2,629,726)</u>
Net Change in Fund Balance	(178,591)	(178,591)	(1,746,237)	(1,567,646)
Fund Balance - Beginning	-	-	16,035,104	16,035,104
Fund Balance - Ending	<u>\$ (178,591)</u>	<u>\$ (178,591)</u>	<u>\$ 14,288,867</u>	<u>\$ 14,467,458</u>

The notes to the financial statements are an integral part of this statement.

TOWNSHIP OF ABINGTON

STATEMENT OF NET POSITION - PROPRIETARY FUNDS

December 31, 2018

	Business-type Activities				Governmental
	Sewer			Total	Internal Service
	Sewer	Capital	Refuse	Enterprise Funds	Funds
ASSETS					
Current Assets					
Cash and cash equivalents	\$ 4,310,217	\$ 2,594,605	\$ 1,678,576	\$ 8,583,398	\$ 788,979
Investments	2,134,681	3,000,408	249,618	5,384,707	1,007,060
Receivables	213,389	-	158,698	372,087	64,029
Total Current Assets	6,658,287	5,595,013	2,086,892	14,340,192	1,860,068
Noncurrent Assets					
Notes receivable	-	182,071	-	182,071	-
Land	281,662	-	-	281,662	-
Construction in progress	1,003,526	1,533,696	-	2,537,222	-
Capital assets, net	21,566,358	24,982,970	2,768,116	49,317,444	-
Total Noncurrent Assets	22,851,546	26,698,737	2,768,116	52,318,399	-
Total Assets	29,509,833	32,293,750	4,855,008	66,658,591	1,860,068
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflow of resources for pension	613,127	-	1,021,878	1,635,005	-
Deferred outflow of resources for OPEB	105,586	-	119,512	225,098	-
Deferred loss on bond refunding	1,294	-	-	1,294	-
Total Deferred Outflows of Resources	720,007	-	1,141,390	1,861,397	-
Total Assets and Deferred Outflows of Resources	\$ 30,229,840	\$ 32,293,750	\$ 5,996,398	\$ 68,519,988	\$ 1,860,068
LIABILITIES					
Current Liabilities					
Accounts payable and accrued wages	\$ 1,285,386	\$ 28,697	\$ 221,737	\$ 1,535,820	\$ 21,794
Claims payable	-	-	-	-	400,000
Compensated absences	11,811	-	3,525	15,336	-
General obligation bonds and notes payable, net	2,425,377	-	250,000	2,675,377	-
Accrued interest	52,439	-	-	52,439	-
Total Current Liabilities	3,775,013	28,697	475,262	4,278,972	421,794
Noncurrent Liabilities					
Claims payable	-	-	-	-	40,966
Compensated absences	35,435	-	10,574	46,009	-
OPEB liability	995,814	-	1,127,152	2,122,966	-
General obligation bonds and notes payable, net	2,705,377	-	970,421	3,675,798	-
Net pension liability	1,107,285	-	1,845,476	2,952,761	-
Total Noncurrent Liabilities	4,843,911	-	3,953,623	8,797,534	40,966
Total Liabilities	8,618,924	28,697	4,428,885	13,076,506	462,760
DEFERRED INFLOWS OR RESOURCES					
Deferred inflow of resources for pension	384,653	-	641,089	1,025,742	-
Deferred inflow of resources for OPEB	1,074,924	-	1,216,696	2,291,620	-
Total Deferred Inflows of Resources	1,459,577	-	1,857,785	3,317,362	-
NET POSITION					
Net investment in capital assets	17,832,463	26,516,666	1,547,695	45,896,824	-
Restricted-capital projects	-	5,748,387	-	5,748,387	-
Unrestricted	2,318,876	-	(1,837,967)	480,909	1,397,308
Total Net Position	20,151,339	32,265,053	(290,272)	52,126,120	1,397,308
Total Liabilities, Deferred Inflows of Resources and Net Position	\$ 30,229,840	\$ 32,293,750	\$ 5,996,398		\$ 1,860,068
Adj. for the consolidation of internal service fund activities related to enterprise funds.				1,200,142	
Net Position of business-type activities				\$ 53,326,262	

The notes to the financial statements are an integral part of this statement.

TOWNSHIP OF ABINGTON

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS

For the Year Ended December 31, 2018

	Business-type Activities			Total Enterprise Funds	Governmental Activities
	Sewer	Sewer Capital	Refuse		Internal Service Funds
OPERATING REVENUES					
User charges	\$ 7,897,767	\$ -	\$ 5,188,286	\$ 13,086,053	\$ -
Assessments	-	70,750	-	70,750	-
Joint sewer agreements	1,061,527	-	-	1,061,527	-
Charges for services	-	-	-	-	707,000
Miscellaneous	41,948	-	263,334	305,282	90,839
Total Operating Revenues	<u>9,001,242</u>	<u>70,750</u>	<u>5,451,620</u>	<u>14,523,612</u>	<u>797,839</u>
OPERATING EXPENSES					
Operations	2,107,437	-	1,337,971	3,445,408	-
Disposal and collections	1,329,425	37,465	3,870,821	5,237,711	-
Joint sewer agreements	2,840,181	-	-	2,840,181	-
Pension and OPEB payments	334,730	-	76,000	410,730	-
Benefit payments	-	-	-	-	756,988
Insurance premiums	365,464	-	267,490	632,954	1,789
Miscellaneous expense	-	-	-	-	7,605
Depreciation	1,346,623	931,730	604,200	2,882,553	-
Total Operating Expenses	<u>8,323,860</u>	<u>969,195</u>	<u>6,156,482</u>	<u>15,449,537</u>	<u>766,382</u>
Operating Income (Loss)	<u>677,382</u>	<u>(898,445)</u>	<u>(704,862)</u>	<u>(925,925)</u>	<u>31,457</u>
NONOPERATING REVENUES (EXPENSES)					
Interest and investment income	104,511	44,261	42,965	191,737	(1,115)
Grants	-	-	385,649	385,649	-
Interest expense	(190,909)	-	(30,583)	(221,492)	-
Unrealized gain on investments	(2,007)	-	(62)	(2,069)	-
Total Nonoperating Revenues (Expense)	<u>(88,405)</u>	<u>44,261</u>	<u>397,969</u>	<u>353,825</u>	<u>(1,115)</u>
Changes in Net Position	588,977	(854,184)	(306,893)	(572,100)	30,342
Total Net Position - Beginning	<u>19,562,362</u>	<u>33,119,237</u>	<u>16,621</u>		<u>1,366,966</u>
Total Net Position - Ending	<u>\$ 20,151,339</u>	<u>\$ 32,265,053</u>	<u>\$ (290,272)</u>		<u>\$ 1,397,308</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds				<u>120,239</u>	
Change in Net Position of business-type activities				<u>\$ (451,861)</u>	

The notes to the financial statements are an integral part of this statement.

TOWNSHIP OF ABINGTON

STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS

For the Year Ended December 31, 2018

	Business-type Activities				Governmental Activities
	Sewer			Total	Internal Service
	Sewer	Capital	Refuse	Enterprise Funds	Funds
Cash flows from operating activities					
Cash received from customers	\$ 8,975,631	\$ 70,750	\$ 5,223,585	\$ 14,269,966	\$ 662,221
Other cash received	41,948	-	263,334	305,282	90,839
Cash paid to employees for services	(1,362,249)	-	(1,911,253)	(3,273,502)	-
Cash paid to vendors for goods and services	(4,685,912)	(8,768)	(3,559,681)	(8,254,361)	(9,394)
Cash paid for employee benefits	-	-	-	-	(891,923)
Net cash provided by (used in) operating activities	<u>2,969,418</u>	<u>61,982</u>	<u>15,985</u>	<u>3,047,385</u>	<u>(148,257)</u>
Cash flows from non-capital financing activities					
Nonoperating grants received	-	-	385,649	385,649	-
Net cash provided by (used in) non-capital financing activities	<u>-</u>	<u>-</u>	<u>385,649</u>	<u>385,649</u>	<u>-</u>
Cash flows from capital and related financing activities					
Purchase of capital assets	(7,211)	(1,372,742)	(52,685)	(1,432,638)	-
Principal paid on long-term debt	(2,095,000)	-	(235,000)	(2,330,000)	-
Interest paid on long-term debt	(191,556)	-	(30,583)	(222,139)	-
Issuance of debt	-	-	-	-	-
Net cash provided by (used in) capital and related financing activities	<u>(2,293,767)</u>	<u>(1,372,742)</u>	<u>(318,268)</u>	<u>(3,984,777)</u>	<u>-</u>
Cash flows from investing activities					
Purchase of investments	(2,383,084)	(1,962,963)	(250,026)	(4,596,073)	(456,000)
Sale of investments	1,603,000	1,925,000	245,000	3,773,000	567,000
Decrease in notes receivable	-	87,052	-	87,052	-
Investment earnings	103,365	112,463	41,765	257,593	18,481
Net cash provided by (used in) investing activities	<u>(676,719)</u>	<u>161,552</u>	<u>36,739</u>	<u>(478,428)</u>	<u>129,481</u>
Net increase (decrease) in cash and cash equivalents	(1,068)	(1,149,208)	120,105	(1,030,171)	(18,776)
Cash and cash equivalents - Beginning	<u>4,311,285</u>	<u>3,743,813</u>	<u>1,558,471</u>	<u>9,613,569</u>	<u>807,755</u>
Cash and cash equivalents - Ending	<u>\$ 4,310,217</u>	<u>\$ 2,594,605</u>	<u>\$ 1,678,576</u>	<u>8,583,398</u>	<u>\$ 788,979</u>

(continued)

**Reconciliation of Net Operating Income (Loss)
to Net Cash Provided (Used) by Operating Activities**

	Business-type Activities			Total Enterprise Funds	Governmental Activities
	Sewer	Sewer Capital	Refuse		Internal Service Funds
Operating income (loss)	\$ 677,382	\$ (898,445)	\$ (704,862)	\$ (925,925)	\$ 31,457
Adjustments to reconcile net operating income (loss) to net cash provided (used) by operating activities					
Depreciation and amortization	1,346,623	931,730	604,200	2,882,553	-
(Increase) Decrease in assets:					
Accounts receivable	16,337	-	35,299	51,636	(44,779)
Prepaid expenses	-	-	-	-	-
Deferred outflows - pension	(438,586)	-	(730,977)	(1,169,563)	-
Deferred outflows - OPEB	(32,557)	-	(21,000)	(53,557)	-
Deferred loss on bond refunding	647	-	-	647	-
Increase (Decrease) in liabilities:					
Accounts payable	591,682	28,697	5,474	625,853	(134,935)
Accrued compensated absences	2,016	-	(125)	1,891	-
Deferred inflows - pension	(125,329)	-	(208,881)	(334,210)	-
Deferred inflows - OPEB	1,033,405	-	1,160,689	2,194,094	-
Net pension liability	724,474	-	1,207,458	1,931,932	-
Net OPEB liability	(826,676)	-	(1,331,290)	(2,157,966)	-
Interfund balances	-	-	-	-	-
Net adjustments	2,292,036	960,427	720,847	3,973,310	(179,714)
Cash provided (used) by operating activities	<u>\$ 2,969,418</u>	<u>\$ 61,982</u>	<u>\$ 15,985</u>	<u>\$ 3,047,385</u>	<u>\$ (148,257)</u>
Noncash investing, capital, and financing activities					
Amortization of bond premium	\$ (110,377)	\$ -	\$ -		
Amortization of deferred loss on refunding	<u>\$ 648</u>	<u>\$ -</u>	<u>\$ -</u>		

The notes to the financial statements are an integral part of this statement.

TOWNSHIP OF ABINGTON

STATEMENT OF FIDUCIARY NET POSITION - FIDUCIARY FUNDS

December 31, 2018

	Pension and Other Employee Benefit <u>Trust Plans</u>	Agency <u>Funds</u>
ASSETS		
Cash and cash equivalents	\$ 3,682,686	\$ 2,269
Contributions receivable	3,431	-
Accrued interest	3,592	-
Other receivables	-	-
Investments, at fair value:		
Money market funds	2,874,391	-
Mutual funds	<u>122,823,167</u>	<u>-</u>
Total Assets	<u>129,387,267</u>	<u>2,269</u>
LIABILITIES		
Accounts payable	<u>25,534</u>	<u>2,269</u>
Total Liabilities	<u>25,534</u>	<u>2,269</u>
NET POSITION		
Net Position - Restricted for:		
Pension benefits	110,954,916	-
Other post employment benefits	<u>18,406,817</u>	<u>-</u>
Total Net Position	<u>\$ 129,361,733</u>	<u>\$ -</u>

The notes to the financial statements are an integral part of this statement.

TOWNSHIP OF ABINGTON

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS

For the Year Ended December 31, 2018

	Pension and Other Employee Benefit <u>Trust Plans</u>
ADDITIONS	
Contributions	
Plan member contributions	\$ 1,245,300
Employer contributions	4,378,205
State aid	<u>1,527,111</u>
Total Contributions	<u>7,150,616</u>
Investment Income	
Net appreciation (depreciation) in fair value of investments	(8,945,212)
Interest and Dividends	<u>2,273,013</u>
Total investment earnings	(6,672,199)
Less investment expense	<u>(214,393)</u>
Net Investment Income	<u>(6,886,592)</u>
Other Income	<u>192</u>
Total Additions	<u>264,216</u>
DEDUCTIONS	
Benefits paid	8,894,799
Administrative expenses	50,571
Miscellaneous	28,226
Refund of member contributions	<u>21,105</u>
Total Deductions	<u>8,994,701</u>
Change in Net Position	(8,730,485)
Net Position restricted for Pension, OPEB, and other benefits	
Beginning of Year	<u>138,092,218</u>
End of Year	<u>\$ 129,361,733</u>

The notes to the financial statements are an integral part of this statement.

TOWNSHIP OF ABINGTON

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2018

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Township of Abington (the "Township") is a municipal corporation existing and operating under the First Class Township Code of the Commonwealth of Pennsylvania. The Township complies with generally accepted accounting principles, which includes all relevant Governmental Accounting Standards Board ("GASB") pronouncements. The accompanying financial statements present the primary government. In evaluating the Township (the primary government) as a reporting entity, all potential component units that may or may not fall within the financial accountability of the Township have been addressed. Financial accountability is present if the Township appoints a voting majority of a component unit's governing body and has the ability to impose its will on the organization or if there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the Township. There is one component unit, described as an entity for which the government is considered to be financially accountable.

Discretely presented component units. The following is a component unit of Abington Township as the Township is financial accountable for the Library, appoints the Library Board, and has the responsibility for funding, funding deficits; and also handles the fiscal management on the Library's behalf. The discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government.

Abington Township Public Library

The financial statements of the component unit may be obtained at the entity's administrative offices as follows: Abington Township Public Library, 1030 Old York Road, Abington, PA 19001.

Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component unit. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

TOWNSHIP OF ABINGTON

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2018

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Government-wide and Fund Financial Statements (continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements (except for the agency funds). Agency funds use the accrual basis of accounting but do not use the economic resources measurement focus, as they only report assets and liabilities. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

TOWNSHIP OF ABINGTON

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2018

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The Township reports the following major governmental funds:

- The **General Fund** is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- The **Permanent Improvement Fund** accounts for the acquisition, construction, or improvement of capital facilities or infrastructure by the Township. It also funds various capital purchases for vehicles, trucks, equipment, etc.
- The **Community Development Block Grant (“CDBG”) Fund** is used to account for federal monies received from Housing and Urban Development for the Community Development program. CDBG monies are used in areas of the community deemed to be eligible for improvement due to certain financial criteria, such as low to moderate income families, etc.

Special revenue funds account for the proceeds of specific revenue sources that are restricted or assigned to expenditures for specified purposes. The special revenue funds of the Township are:

- The **Highway Aid Fund** is used to account for state liquid fuels tax monies rebated to the Township. This special fund is required by state law.
- The **Grant Fund** is used to account for the various local, state, and federal grants received by departments. The grant budget is used in the fund, and the expenditures are tracked by grant.
- The **Rental Rehabilitation Fund** is used to account for grant monies received from the HOME program. The HOME program is a federal grant program.
- The **Economic Development Fund** is used to account for activities related to community enhancement. Funds are received from local and state agencies, area businesses, and individuals to rehabilitate or improve areas of the community.

TOWNSHIP OF ABINGTON

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2018

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- The **Special Investigations Fund** is used to account for monies received from the federal government that represent the Township portion of proceeds from criminal investigations that occurred within the community. The funds are then used for expenditures related to police department equipment.

All of the Township's special revenue funds are considered to be non-major governmental funds. In addition, the Township also maintains a non-major capital projects fund:

- The **Parks Capital Fund** collects contributions and funds to maintain specific areas in the Township.

The Township reports the following major proprietary funds:

- The **Sewer Fund** accounts for operations of the wastewater treatment plant. Sewer service is provided to properties in the Township and, in some cases, certain areas of the surrounding community.
- The **Sewer Capital Fund** accounts for the capital purchases and construction of sewer assets and any related revenues.
- The **Refuse Fund** is used to account for the operations of the refuse department. Refuse service is provided to residential and small commercial establishments (generating less than two tons of refuse per year) for an annual fee set by the Board of Commissioners. Customers must separate certain recyclable materials from the regular municipal waste.

Fiduciary funds are used to account for assets held by the Township in a trustee capacity for the future payments of benefits to employees. The Township reports the following fiduciary funds:

- The **Police Pension Fund** and the **Non-Uniformed Pension Fund** account for activities of the Police and Non-Uniformed Pension plans, which accumulate resources for pension benefit payments to qualified employees.

TOWNSHIP OF ABINGTON

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2018

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- The **Health Care Offset Fund** (OPEB Trust) was established as a result of a 1992 settlement with the Police Benevolent Association. It is used to account for funds set aside to help defray the health costs for all retired Township employees.

- The **Tuition Reimbursement Fund** was established to cover costs of employee education reimbursements.

Additionally, the Township reports the following fund types:

The **Internal Service Fund** accounts for the self-insured workers' compensation program. Fees are charged to the General Fund, Sewer Fund, and Refuse Fund to cover their respective cost of workers' compensation insurance.

The **Agency Fund** is used to account for transactions that occur on behalf of other entities: an area corporation and other governments. For instance, funds collected for payment of Pennsylvania sales tax and DCED State Mandated permit fees.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other changes between the government's sewer function and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided; 2) operating grants and contributions; and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the sewer fund, sewer capital fund, and internal service fund are charges to customers for services. The sewer fund and sewer capital fund also recognize as operating revenues the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds and internal service funds include the costs of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

TOWNSHIP OF ABINGTON

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2018

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

Use of Estimates in the Preparation of Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Deposits and Investments

The Township's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

With the exception of pension trust funds, state law allows the Township to invest in obligations of the United States of America, the Commonwealth of Pennsylvania, or any agency or instrumentality of either, which are secured by the full faith and credit of such entity. The law also allows for the Township to invest in certificates of deposit of banks, savings and loans, and savings banks both within and outside the Commonwealth of Pennsylvania, provided such amounts are insured by the Federal Deposit Insurance Corporation ("FDIC") or other like insurance, and that deposits in excess of such insurance are collateralized by the depository. The state also imposes limitations with respect to the amount of investment in certificates of deposit to the extent that such deposits may not exceed 20 percent of a bank's total capital surplus or 20 percent of a savings and loan's or savings bank's assets, net of its liabilities. The Township may also invest in shares of registered investment companies, provided that investments of the company are authorized investments, as noted above.

The Township may invest in obligations and agencies of the United States of America. These investments are comprised of U.S. Treasury obligations. The Township recognizes interest rate risk and extension risk with some of these obligations. The Township has stratified their portfolio so that the investments with extension risk are comprised of monies needed on a long-term basis. Investments with interest rate risk are selected so that the risk of interest decline below area savings accounts rates is minimal.

TOWNSHIP OF ABINGTON

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2018

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Deposits and Investments (continued)

The law provides that the Township's pension trust funds may invest in any form or type of investment, financial instrument, or financial transaction if determined by the Township to be prudent.

Investments for the Township, as well as for its component unit, are reported at fair value.

Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

All trade receivables are shown net of an allowance for uncollectibles. At December 31, 2018, an allowance for trade receivables was recorded based on historical trends and circumstances, which existed at year end. The property tax receivable allowance has not been established since all property taxes are deemed fully collectible.

Property taxes are levied as of January 1 on property values assessed as of the same date. Taxes are billed in February and payable under the following terms: a two percent discount is applied if paid within 60 days of the billed date, face amount is payable from 61 days to 120 days past billed date, and a 10 percent penalty is assessed if paid after 120 days past billed date. Any unpaid bills at December 31 are subject to lien, and penalties and interest are assessed.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. Expenditures for prepayments are recognized during the period benefited by the prepayment, the consumption method.

TOWNSHIP OF ABINGTON

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2018

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Inventories

All inventories are valued at cost using the first-in/first-out (“FIFO”) method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Capital Assets

Capital assets, which include property, plant, and equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Township as assets with an initial, individual cost of more than \$10,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are reported at acquisition value rather than fair value.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets’ lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant, and equipment of the primary government, as well as the component unit, are depreciated using the straight-line method over the following estimated useful lives:

Buildings	50 years
Building improvements	30 years
Roads and bridges	45 - 75 years
Storm sewers	100 years
Lighting	20 years
Trucks and heavy equipment	10 years
Vehicles	7 years

TOWNSHIP OF ABINGTON

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2018

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensated Absences

- *Vacation Pay* - Unused vacation benefits lapse at year-end and, accordingly, are not provided for in these financial statements.
- *Sick Pay* - Unused sick pay accumulates at different dates for the various classes of Township employees. All sick pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.
- *Holiday Pay* - Each police officer can carry over 48 holiday hours in any calendar year up to a maximum of 300 hours. These hours will be compensated for at retirement or resignation. Amounts over 48 hours up to a maximum of 300 hours can be applied to early retirement.
- *Personal Time Off* - Unused personal days may be accumulated from year to year with a maximum accumulation of 15 days (120 hours). These hours will be compensated for at retirement or resignation.

Historically, the general fund has been responsible for liquidation of compensated absences associated with governmental activities. Compensated absences associated with business-type activities are liquidated from the fund in which the liability was generated.

Long-term Obligations

In the government-wide financial statements and the proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position.

Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed as incurred.

TOWNSHIP OF ABINGTON

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2018

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Long-term Obligations (continued)

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The Township has the following items that qualify for reporting in this category:

1. *Unamortized deferred loss on refunding* is reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.
2. *Differences between expected and actual experience* is reported in the government-wide statement. A difference results when actual economic or demographic factors differ from expected results. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.
3. *Change in assumptions* is reported in the government-wide statement of net position. A net difference results when actuarial assumptions are changed. This amount is deferred and amortized over a five year period.
4. *Net difference between projected and actual earnings* is reported in the government-wide statement of net position. A net difference results from the actual earnings in the plan either exceeding or falling short of projected earnings. This amount is deferred and amortized over a five year period.

TOWNSHIP OF ABINGTON

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2018

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Deferred Outflows/Inflows of Resources (continued)

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The government has the following items that qualify for reporting in this category:

1. *Differences between expected and actual experience* is reported in the government-wide statement. A difference results when actual economic or demographic factors differ from expected results. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.
2. *Change in assumptions* is reported in the government-wide statement of net position. A net difference results when actuarial assumptions are changed. This amount is deferred and amortized over a five year period.
3. *Net difference between projected and actual earnings* is reported in the government-wide statement of net position. A net difference results from the actual earnings in the plan either exceeding or falling short of projected earnings. This amount is deferred and amortized over a five year period.
4. *Unavailable revenue - delinquent taxes* is reported in the governmental funds balance sheet. The governmental funds report unavailable revenues from one source: property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

Net Position

In the government-wide financial statements, net position is classified in the following categories:

Net investment in capital assets - This category groups all capital assets, including infrastructure, into one component of Net Position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance of this category.

TOWNSHIP OF ABINGTON

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2018

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net Position (continued)

Restricted net position - This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted net position - This category represents net position of the entity, not restricted for any project or other purpose.

When both restricted and unrestricted resources are available for use, it is the Township's policy to use restricted resources first and then unrestricted resources as they are needed.

Fund Balances

Governmental funds report fund balance in classifications based primarily on the extent to which the Township is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. Fund balance for governmental funds can consist of the following:

Nonspendable Fund Balance - includes amounts that are (a) not in spendable form or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example: inventories, prepaid amounts, and long-term notes receivable.

Restricted Fund Balance - includes amounts that are restricted for specific purposes stipulated by external resources providers, constitutionally or through enabling legislation. Restrictions may effectively be changed or lifted only with the consent of resource providers.

Committed Fund Balance - includes amounts that can only be used for the specific purposes determined by a resolution of the Township's highest level of decision-making authority, the Board of Commissioners. Commitments may be changed or lifted only by the Township taking the same formal action that imposed the constraint original (for example: resolution).

TOWNSHIP OF ABINGTON

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2018

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Balances (continued)

Assigned Fund Balance - includes amounts that are intended to be used by the Township for specific purposes that are neither restricted nor committed. In accordance with Township policy, intent is expressed by (a) the Board of Commissioners or (b) a body (a budget, finance committee, or Township Manager and Finance Director) to which the assigned amounts are to be used for specific purposes.

Unassigned Fund Balance - This residual classification is used for all negative fund balances in special revenue and capital projects funds, or any residual amounts in the General Fund that are not classified as nonspendable, restricted, committed, or assigned. In circumstances when an expenditure is made for purposes for which amounts are available in multiple fund balance classifications, fund balance is depleted in the order of restricted, committed, assigned, and unassigned.

In all cases, encumbrance amounts have been assigned for specific purposes for which resources already have been allocated.

NOTE 2 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the General Fund, Sewer Fund, Refuse Fund, Highway Aid Fund, Permanent Improvement Fund, Workers' Compensation Fund, and the Tuition Reimbursement Fund. All annual appropriations lapse at fiscal year end. The General Fund budget is presented in the basic financial statements. Budgets for the other funds are shown in supplemental information.

During November, the Township holds budget hearings for the purpose of receiving oral and written comments from interested parties in regard to the proposed budget for the following year. The Township makes available to the public its proposed operating budget for all funds. The operating budget includes proposed expenditures and the means of financing them. The Board holds public hearings, and a final budget must be prepared and adopted no later than December 31 through the passage of an ordinance.

TOWNSHIP OF ABINGTON

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2018

NOTE 2 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)

All budget revisions require the approval of the Township Board of Commissioners. There were budget revisions made during the year. The Board also authorized the use of unallocated fund balance in 2018.

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders) outstanding at year end lapse.

Minimum Fund Balance Policy - It is the desire of Abington Township to maintain adequate General Fund balance to maintain liquidity and in anticipation of economic downturns or natural disasters. The Township's Board of Commissioners have adopted a financial standard to maintain a General Fund unassigned fund balance minimum of approximately one month and a maximum of three months of expenses.

Excess of Expenditures Over Appropriations - For the year ended December 31, 2018, expenditures over appropriations for the General Fund were as follows: insurance and employee benefits \$1,597,919. The over expenditures were covered through revenues in excess of budget and expenditures under budget in other areas.

Deficit Net Position and Fund Balance - The government-wide unrestricted net position had a deficit net position balance of \$43,810,267 and the Refuse fund had an unrestricted deficit net position of \$1,870,016. These deficits were caused by the recognition of a net pension liability and net OPEB liability. It is expected that over time these deficit balances will be eliminated the reduction of the benefits payable. The Grant Fund had a deficit fund balance of \$42,498. This deficit is expected to be eliminated with the reduction of the benefits payable in 2019 through grants received.

NOTE 3 DEPOSITS AND INVESTMENTS

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned. At December 31, 2018, the carrying amount of the Township's deposits was \$27,111,772, and the bank balance was \$27,819,068. Of the bank balance, \$500,000 was covered by federal depository insurance, and remaining balance was exposed to custodial credit risk because, in accordance with Act 72 of the Commonwealth of Pennsylvania, it was uninsured and the collateral held by the depository's agent was not in the Township's name.

TOWNSHIP OF ABINGTON

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2018

NOTE 3 DEPOSITS AND INVESTMENTS (Continued)

Custodial Credit Risk - Investments. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Township will not be able to recover the value of its investments or collateral security that are in the possession of an outside party. The Township manages its custodial credit risk through requiring that its broker-dealer or custodian shall be a member in good standing of the Securities Investor Protection Corporation, established under the Securities Investor Protection Act of 1970 and, additionally, provide a certificate of insurance demonstrating that a surety bond be maintained in the amount of 125 percent of the value of the Township's assets at any given time.

	<u>Fair Value</u>	<u>Investment Maturities (In Years)</u>			
		<u>Less Than One Year</u>	<u>One to Five Years</u>	<u>Six to Ten Years</u>	<u>More Than Ten Years</u>
GOVERNMENTAL ACTIVITIES					
Certificates of Deposit	<u>\$ 9,005,467</u>	<u>\$ 8,502,178</u>	<u>\$ 338,869</u>	<u>\$ 164,420</u>	<u>\$ -</u>
BUSINESS-TYPE ACTIVITIES					
Certificates of Deposit	<u>\$ 5,190,346</u>	<u>\$ 3,652,134</u>	<u>\$ 764,836</u>	<u>\$ 443,953</u>	<u>\$ 329,423</u>

Fair Value Measurements: The Township categorizes its fair value measurements within the hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The Township has the following recurring fair value measurements as of December 31, 2018:

	Level 1	Level 2
	<u>Fair Value</u>	<u>Fair Value</u>
FIDUCIARY FUNDS		
Money Market Funds	\$ 2,874,391	\$ -
Mutual Funds-International Equity	25,278,415	-
Mutual Funds-Domestic Equity	-	57,983,450
Mutual Funds-Fixed Income	-	39,561,302
	<u>\$ 28,152,806</u>	<u>\$ 97,544,752</u>

TOWNSHIP OF ABINGTON

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2018

NOTE 3 DEPOSITS AND INVESTMENTS (Continued)

Concentration of Credit Risk. For fixed income securities: except for issues of the U.S. Government, its agencies, and instrumentalities of the U.S. Government, no more than five percent of the portfolio at market should be invested in the issues of a single issuer. For equities: no single issue should represent more than five percent at cost or 7.5 percent at market of the portfolio, and no more than 25 percent of the portfolio at market value should be invested in any one industry as defined by the appropriate benchmark. At December 31, 2018, no investment in any one organization represented five percent or more of net position available for benefits.

Interest Rate Risk. The Township does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk. The Township's policy is to follow state law as noted in Note 1. The types of investments allowable under state law are fully insured either by FDIC insurance or government agencies with an implied AAA rating. The Township has no investments subject to credit risk.

Discretely Presented Component Unit At December 31, 2018, the carrying amount of the Abington Township Public Library's deposits was \$1,265,636 and the bank balance was \$1,272,478. Of the balance, \$645,136 was covered by federal depository insurance. The remaining balance of deposits was exposed to custodial credit risk because, in accordance with Act 72 of the Commonwealth of Pennsylvania, it was uninsured and the collateral held by the depository's agent was not in the Library's name. As of December 31, 2018, the Library had the following investments:

	Level 1 <u>Fair Value</u>	Less Than <u>One Year</u>
Mutual funds	\$ 1,155,438	\$ 1,155,438
Preferred securities	287,969	287,969
Corporate bonds	150,179	150,179
	<u>\$ 1,593,586</u>	<u>\$ 1,593,586</u>

Investments in external investment pools, such as those in mutual funds, are disclosed but not subject to interest rate, custodial, credit, or concentration risks because they are not evidenced by securities that exist in physical or book entry form. The Library's investments in corporate bonds are subject to custodial credit risk.

TOWNSHIP OF ABINGTON

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2018

NOTE 4 RECEIVABLES

Receivables as of year-end for the Township’s individual major funds and non-major, proprietary, internal service, and fiduciary funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	<u>General</u>	<u>Sewer</u>	<u>Sewer Capital</u>	<u>Refuse Fund</u>	<u>Fiduciary Funds</u>	<u>Internal Service</u>	<u>Non-major and Other Funds</u>	<u>Total</u>
Receivables:								
Taxes	\$ 2,377,523	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,377,523
Accounts	555,256	213,389	-	158,698	-	64,029	47,463	1,038,835
Contributions	-	-	-	-	3,431	-	-	3,431
Notes	-	-	182,071	-	-	-	-	182,071
Total Receivables	<u>\$ 2,932,779</u>	<u>\$ 213,389</u>	<u>\$ 182,071</u>	<u>\$ 158,698</u>	<u>\$ 3,431</u>	<u>\$ 64,029</u>	<u>\$ 47,463</u>	<u>\$ 3,601,860</u>

NOTE 5 INTERNAL BALANCES

The Township reports interfund balances between the governmental activities and the business-type activities. There were no interfund balances at December 31, 2018.

Interfund transfers for the year ended December 31, 2018 are as follows:

Transfers

	<u>Transfer in</u>	<u>Transfer out</u>
General Fund	\$ -	\$ 2,714,826
Permanent Improvement Fund	2,714,826	-
Total	<u>\$ 2,714,826</u>	<u>\$ 2,714,826</u>

These transfers are initiated in the normal course of operation to address individual fund needs throughout the year.

TOWNSHIP OF ABINGTON

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2018

NOTE 6 CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2018 was as follows:

Primary Government	Beginning			Ending
	<u>Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u>
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 13,103,972	\$ -	\$ -	\$ 13,103,972
Construction in progress	<u>5,760,566</u>	<u>907,325</u>	<u>(1,514,294)</u>	<u>5,153,597</u>
Total capital assets, not being depreciated	<u>18,864,538</u>	<u>907,325</u>	<u>(1,514,294)</u>	<u>18,257,569</u>
Capital assets, being depreciated:				
Buildings and improvements	11,292,845	888,615	-	12,181,460
Machinery and equipment	11,727,650	283,884	(19,000)	11,992,534
Vehicles	10,092,575	1,091,063	(210,863)	10,972,775
Infrastructure	<u>202,465,365</u>	<u>1,539,158</u>	<u>-</u>	<u>204,004,523</u>
Total capital assets, being depreciated	<u>235,578,435</u>	<u>3,802,720</u>	<u>(229,863)</u>	<u>239,151,292</u>
Less accumulated depreciation for:				
Buildings and improvements	7,136,058	264,503	-	7,400,561
Machinery and equipment	9,786,301	193,620	(16,340)	9,963,581
Vehicles	7,299,654	676,154	(185,620)	7,790,188
Infrastructure	<u>92,574,274</u>	<u>3,656,190</u>	<u>-</u>	<u>96,230,464</u>
Total accumulated depreciation	<u>116,796,287</u>	<u>4,790,467</u>	<u>(201,960)</u>	<u>121,384,794</u>
Total capital assets, being depreciated, net	<u>118,782,148</u>	<u>(987,747)</u>	<u>(27,903)</u>	<u>117,766,498</u>
Governmental activities capital assets, net	<u>\$ 137,646,686</u>	<u>\$ (80,422)</u>	<u>\$ (1,542,197)</u>	<u>\$ 136,024,067</u>
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 281,662	\$ -	\$ -	\$ 281,662
Construction in progress	<u>1,400,109</u>	<u>1,541,382</u>	<u>(404,269)</u>	<u>2,537,222</u>
Total capital assets, not being depreciated	<u>1,681,771</u>	<u>1,541,382</u>	<u>(404,269)</u>	<u>2,818,884</u>
Capital assets, being depreciated:				
Buildings and improvements	38,269,944	-	-	38,269,944
Sewer lines	69,528,601	-	-	69,528,601
Equipment/vehicles	<u>12,016,859</u>	<u>295,525</u>	<u>(997,015)</u>	<u>11,315,369</u>
Total capital assets, being depreciated	<u>119,815,404</u>	<u>295,525</u>	<u>(997,015)</u>	<u>119,113,914</u>
Less accumulated depreciation for:				
Buildings and improvements	20,196,204	903,865	-	21,100,069
Sewer lines	39,457,122	1,313,920	-	40,771,042
Equipment/vehicles	<u>8,147,877</u>	<u>774,497</u>	<u>(997,015)</u>	<u>7,925,359</u>
Total accumulated depreciation	<u>67,801,203</u>	<u>2,992,282</u>	<u>(997,015)</u>	<u>69,796,470</u>
Total capital assets, being depreciated, net	<u>52,014,201</u>	<u>(2,696,757)</u>	<u>-</u>	<u>49,317,444</u>
Business-type activities capital assets, net	<u>\$ 53,695,972</u>	<u>\$ (1,155,375)</u>	<u>\$ (404,269)</u>	<u>\$ 52,136,328</u>

TOWNSHIP OF ABINGTON

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2018

NOTE 6 CAPITAL ASSETS (Continued)

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:		
Administrative	\$	144,402
Police and emergency services		383,364
Codes and engineering		13,300
Public works, including depreciation of general infrastructure except park systems		4,057,528
Library		45,658
Parks, including depreciation related to park systems		<u>146,215</u>
Total depreciation expense-governmental activities	\$	<u>4,790,467</u>
Business type activities:		
Sewer	\$	2,388,082
Refuse		<u>604,200</u>
Total depreciation expense-business type activities	\$	<u>2,992,282</u>

Discretely Presented Component Unit

Activity for the Abington Township Public Library for the year ended December 31, 2018 was as follows:

<u>Library</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Building improvements	\$ 655,742	\$ -	\$ -	\$ 655,742
Furniture and fixtures	281,594	-	-	281,594
Books and audio material	<u>3,924,141</u>	<u>186,167</u>	<u>-</u>	<u>4,110,308</u>
Total Capital Assets	4,861,477	186,167	-	5,047,644
Less accumulated depreciation	<u>(4,217,584)</u>	<u>(213,588)</u>	<u>-</u>	<u>(4,431,172)</u>
Total Capital Assets, net	<u>\$ 643,893</u>	<u>\$ (27,421)</u>	<u>\$ -</u>	<u>\$ 616,472</u>

Depreciation expense for the year ended December 31, 2018 was \$213,588.

TOWNSHIP OF ABINGTON

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2018

NOTE 6 CAPITAL ASSETS (Continued)

Commitments

The Township has active construction projects as of December 31, 2018. The projects include street construction and sewer projects. At year-end, the Township's commitments with contractors are as follows:

	<u>Contract Amount</u>	<u>Completed at 12/31/2018</u>	<u>Balance to Complete</u>
Capital projects	\$ 5,000,000	\$ 1,589,014	\$ 3,410,986

NOTE 7 OPERATING LEASES

Operating Leases

The Township leases equipment under various long-term operating lease agreements expiring at various dates through 2021. Scheduled minimum rental payments for succeeding years ending December 31 are as follows:

Year Ending Dec. 31	Governmental <u>Activities</u>
2019	\$ 10,856
2020	8,552
2021	<u>3,934</u>
Total lease payments	<u>\$ 23,342</u>

For the year ended December 31, 2018, rental expenditures totaled \$19,864.

NOTE 8 GENERAL DEBT

The Township issues general obligation bonds and notes to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for both governmental and business-type activities.

TOWNSHIP OF ABINGTON

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2018

NOTE 8 GENERAL DEBT (Continued)

Short-term Debt

The Township obtained a short term borrowing in 2017 of \$159,083 to purchase computer equipment. The loan was fully repaid in 2019. The interest rate on the loan was 3.59%. See below for additional disclosure.

Long-term Debt

In 2017, the Township issued General Obligation bonds in the amount of \$6,500,000 to fund capital projects within the Township. The interest rate on the bonds is 2.45%, with a maturity date of November 2023. The bond proceeds are available for draw-down by the Township. At December 31, 2018, the amount drawn down and payable on the bonds was \$2,778,237.

Debt activity for the year ended December 31, 2018 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due in One Year</u>
Governmental activities:					
Bonds payable	\$ 5,148,816	\$ 1,000,000	\$ (1,751,000)	\$ 4,397,816	\$ 1,766,000
Deferred amounts:					
For issuance premiums	<u>273,637</u>	<u>-</u>	<u>(91,213)</u>	<u>182,424</u>	<u>91,213</u>
Total bonds payable	5,422,453	1,000,000	(1,842,213)	4,580,240	1,857,213
Notes payable	289,140	-	(144,190)	144,950	72,701
Claims payable	489,129	-	(48,163)	440,966	37,000
Net pension liability	16,429,888	11,308,690	2,402,699	30,141,277	-
Net OPEB obligation	38,400,362	4,145,641	(25,066,317)	17,479,686	-
Compensated absences	<u>1,023,528</u>	<u>350,422</u>	<u>(388,244)</u>	<u>985,706</u>	<u>349,851</u>
Governmental activity Long-term liabilities	<u>62,054,500</u>	<u>16,804,753</u>	<u>(25,086,428)</u>	<u>53,772,825</u>	<u>2,316,765</u>
Business-type activities:					
Bonds payable	8,460,421	-	(2,330,000)	6,130,421	2,565,000
Deferred amounts:					
For issuance premiums	<u>331,132</u>	<u>-</u>	<u>(110,378)</u>	<u>220,754</u>	<u>110,377</u>
Total bonds payable	8,791,553	-	(2,440,378)	6,351,175	2,675,377
Claims payable	86,316	-	(86,316)	-	-
Net pension liability	1,020,829	1,595,539	336,393	2,952,761	-
Net OPEB obligation	4,280,932	512,383	(2,670,349)	2,122,966	-
Compensated absences	<u>59,454</u>	<u>20,405</u>	<u>(18,514)</u>	<u>61,345</u>	<u>15,336</u>
Business-type activity Long-term liabilities	<u>\$ 14,239,084</u>	<u>\$ 2,128,327</u>	<u>\$ (4,879,164)</u>	<u>\$ 11,488,247</u>	<u>\$ 2,690,713</u>

TOWNSHIP OF ABINGTON

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2018

NOTE 8 GENERAL DEBT (Continued)

Debt service for general obligation bonds is funded primarily from real estate taxes for governmental activities and charges for service in the business type activities. Any liabilities for compensated absences, net pension liability, and net OPEB obligation are generally liquidated by the general fund. The claims payable is funded through an internal service fund.

The Township's debt consisted of the following:

Governmental Activities:

General Obligation Bonds

Series of 2014, maturing through July 2020, bearing interest of 5%,
interest payable semi-annually in January and May. \$ 2,840,000

Series of 2017, maturing through November 2023, bearing interest of
2.45%, interest payable annually. 1,557,816

General Obligation Notes

Radio Loan Note 2015, maturing through January 2020, bearing
no interest. 144,950
\$ 4,542,766

Business-type Activities:

General Obligation Bonds

Series of 2013, maturing through May 2022, bearing interest ranging
from 2.00% to 4.00%, interest payable semi-annually in May and
November. \$ 4,910,000

Series of 2017, maturing through November 2023, bearing interest of
2.45%, interest payable annually. 1,220,421
\$ 6,130,421

TOWNSHIP OF ABINGTON

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2018

NOTE 8 GENERAL DEBT (Continued)

Annual debt service requirements to maturity for general obligation bonds and notes are as follows:

	<u>Governmental</u>		<u>Business-type</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2019	\$ 1,838,701	\$ 264,476	\$ 2,556,000	\$ 108,028
2020	2,075,249	176,201	1,860,000	59,873
2021	628,816	41,659	735,000	37,630
2022	-	-	750,000	28,613
2023	-	-	229,421	42,072
2024	-	-	-	-
	<u>\$ 4,542,766</u>	<u>\$ 482,336</u>	<u>\$ 6,130,421</u>	<u>\$ 276,216</u>

Advance Refunding - Certain outstanding general obligation bonds of the Township have been defeased by placing the proceeds of refunding bonds into an irrevocable escrow account held and managed by bank trustees and invested in U.S. Treasury obligations, the principal and interest on which would provide amounts sufficient to pay the principal and interest on the defeased bonds in accordance with the schedule of remaining payments due. Accordingly, the escrow account and the defeased bonds are not included in the Township's financial statements. At December 31, 2018, \$1,995,000 of bonds outstanding is considered defeased.

NOTE 9 RISK MANAGEMENT

The government is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the government participates in the Delaware Valley Property & Liability Trust pool, the Delaware Valley Workers' Compensation Trust pool, and the Delaware Valley Health Trust Pool. Settled claims from these risks have not exceeded insurance coverage for the past three years. There were no significant reductions in insurance coverage from coverage in the prior year.

The Delaware Valley Property & Liability Trust is a public entity risk pool operated for the benefit of approximately 33 municipalities. Trust underwriting and rate-setting policies are established after consultation with independent insurance consultants. Any member may withdraw from the Trust by giving 150 days written notice to the Executive Committee. The insurance expense for the year ended December 31, 2018 was \$770,492. The Township paid \$35,276 in deductibles for the year as well. The pooling agreement permits the pool to make additional assessments to its members. At December 31, 2018, there were no additional assessments due or anticipated; instead, the pool declared a dividend of which the Township's share was \$204,365.

TOWNSHIP OF ABINGTON

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2018

NOTE 9 RISK MANAGEMENT (Continued)

The Delaware Valley Workers' Compensation Trust is a public entity risk pool operated for the benefit of approximately 33 municipalities. Trust underwriting and rate-setting policies are established after consultation with independent insurance consultants. Any member may withdraw from the Trust by giving 150 days written notice to the Executive Committee. The insurance expense for the year ended December 31, 2018 was \$849,540. The Township also received \$16,876 as a result from a payroll audit of the 2017 coverage year. There were no additional assessments due or anticipated. An audit of the 2018 payroll will be performed in 2019. At December 31, 2018, the pool declared a dividend of which the Township's share was \$8,892.

The Delaware Valley Health Trust is a public entity risk pool operated for the benefit of approximately 33 municipalities. Trust underwriting and rate-setting policies are established after consultation with independent insurance consultants. Any member may withdraw from the Trust by giving 150 days written notice to the Executive Committee. The insurance expense for the year ended December 31, 2018 was \$5,937,610. There were no additional assessments due or anticipated. At December 31, 2018, the pool did not declare a dividend.

The government established a self-insured risk management program for workers' compensation. Premiums are paid into the workers' compensation fund by all other funds and are available to pay claims, claim reserves, and administrative costs of the program. The amount of expense is charged back to the General Fund, Sewer Fund, and Refuse Fund based on their respective share of the losses incurred.

Liabilities of the fund are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported ("IBNRs"). The result of the process to estimate the claim liability is not an exact amount, as it depends on many complex factors such as inflation, changes in legal doctrines, and damage awards. Accordingly, claims are reevaluated periodically to consider the effects of inflation, recent claims settlement trends (including frequency and amount of pay-outs), and other economic and social factors. The estimate of the claims liability also includes amounts for incremental claim adjustments expenses regardless of whether allocated to specific claims. Estimated recoveries, for example, from salvage or subrogation are another component of the claims liability estimate. An excess coverage insurance policy covers individual claims in excess of \$400,000. Settlements have not exceeded coverage for each of the past three fiscal years.

TOWNSHIP OF ABINGTON

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2018

NOTE 9 RISK MANAGEMENT (Continued)

The General Fund, Sewer Fund, and Refuse Fund participate in the program and make payments to the Internal Service Fund based on estimates of the amounts needed to pay prior and current year claims. The claims liability of \$440,966 reported in the Funds at December 31, 2018 is based on the requirements of Governmental Accounting Standards Board (“GASB”) Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Changes in the Fund’s claims liability amount were as follows:

	Year Ended <u>12/31/2018</u>	Year Ended <u>12/31/2017</u>
Unpaid claims, beginning of fiscal year	\$ 575,445	\$ 712,643
Changes in claim estimate	(97,838)	(71,610)
Claim payments	<u>(36,641)</u>	<u>(65,588)</u>
Unpaid claims, end of fiscal year	<u>\$ 440,966</u>	<u>\$ 575,445</u>

NOTE 10 CONTINGENCIES AND COMMITMENTS

Amounts received or receivable from grant agencies are subject to audit and any adjustments by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the government expects such amounts, if any, to be immaterial.

NOTE 11 OTHER POST-EMPLOYMENT BENEFITS

The Township sponsors a contributory, single-employer post-employment benefit plan (OPEB) for eligible employees of the Township. The OPEB Plan is governed by the Board of Commissioners. The Board of Commissioners has delegated the authority to manage Plan assets to US Bank.

The plan is reported as an OPEB Trust Fund in the accompanying financial statements, titled Health Care Offset Fund, and does not issue a stand-alone report. The plan is administered by the Township. The most recent valuation was as of January 1, 2018. Details below are from the valuation.

TOWNSHIP OF ABINGTON

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2018

NOTE 11 OTHER POST-EMPLOYMENT BENEFITS (Continued)

As of December 31, 2018, the most recent actuarial valuation, plan membership is as follows:

	<u>OPEB</u>
Inactive employees (or their beneficiaries) currently receiving benefits	228
Inactive employees entitled to benefits but not yet receiving them	0
Active employees	<u>246</u>
	<u>474</u>

Eligibility

There are three classes of membership in the Township of Abington's postemployment benefits plan:

Per Diem Employees: Eligibility begins upon attainment of the earlier of age 55 with 10 years of service, age 65, or Rule of 85. Employees hired after December 31, 2014 are not eligible for health benefits.

Police Employees: Eligibility begins upon attainment of age 50 with 25 years of service.

Salaried Employees: Eligibility begins upon attainment of the earlier of age 55 with 10 years of service, age 65, or Rule of 85. Employees hired after December 31, 2013 are not eligible for health benefits.

Benefits Provided

Benefit and contribution provisions are established by, and may be amended only as allowed by the following:

- Per Diem Employees by Union Labor Contract
- Police Employees by the Police Collective Bargaining Agreement
- Salaried Employees by the Board of Commissioners

Per diem employees - The amount paid by per diem retirees is the ratio of their insurance payment to their total salary at retirement applied to the insurance payment. The amount that the Township pays is limited to 150 percent of the amount of premium paid by the Township in the final year of their employment.

TOWNSHIP OF ABINGTON

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2018

NOTE 11 OTHER POST-EMPLOYMENT BENEFITS (Continued)

Benefits Provided (continued)

Police employees - Police retiring after 1993 are limited to an HMO, the cost of which is covered by the Township. For Officers hired after January 1, 2018, retiree health insurance for the retiree and spouse shall cease upon the each covered individual's eligibility for Medicare. Police who retired after January 1, 1993 receive a prescription plan providing an 80 percent/20 percent basis, which means the insured is responsible for 20 percent of the cost of each prescription if similar coverage is not available via the spouse. For those retiring before 2006, the Township's cost is limited to \$55 per month for a single person and \$110 per month for a couple. For those that retire after 2005, the Township will pay 75 percent of the cost for prescription drug benefits. Any cost over that is charged to the retiree.

Salaried employees - Retirees and their spouse receive lifetime medical benefits with no required contributions.

There is a provision under the plan that the retirees apply for Medicare as soon as they are eligible. The annual health insurance costs for the employees are fully funded, and the Township intends to add funds to the trust annually to fund future liabilities as it is able. Costs to administer the plan are paid from the trust's assets.

Summary of Significant Accounting Policies and Plan Asset Matters

Basis of Accounting. OPEB plan financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Employee and employer contributions are recognized as when due pursuant to formal commitments, as well as statutory or contractual requirements. Investment income is recognized as revenue when earned. Post employment benefits and refunds are recognized when due and payable in accordance with terms of the Plan. Other expenses are recognized when the corresponding liabilities are incurred. The net appreciation/(depreciation) in fair value of investments is recorded as an increase/(decrease) to investment income based on the valuation of investments. The entire expense of Plan administration is charged against the earnings of the Plan. Investment earnings are reduced for investment management fees, portfolio evaluation, custodial services, and actuarial services, as required by State statutes.

TOWNSHIP OF ABINGTON

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2018

NOTE 11 OTHER POST-EMPLOYMENT BENEFITS (Continued)

Method Used to Value Investments. OPEB plan equity securities are reported at market value. Fixed income securities are reported at market value, investment income is recognized as earned. Gains and losses on sales and exchanges of fixed income securities are recognized on the transaction date. Market-related value of assets is used to determine the indicated contribution.

At December 31, 2018, there were no individual investments that constituted more than five percent of plan net position available for benefits that were required to be reported. Investments in mutual funds are disclosed but not subject to interest rate, custodial, credit, or concentration risks because they are not evidenced by securities that exist in physical or book entry form.

Contributions

Police hired after April 20, 2006 will contribute one percent of wages (base salary, shift differential and longevity) toward the cost of retiree medical coverage beginning January 1 of the third calendar year of employment.

Per Diem employees hired between January 1, 2007 and December 31, 2009 contribute one percent of wages (wages plus longevity) toward the cost of retiree medical coverage. Per Diem employees hired between January 1, 2010 and December 31, 2014 contribute two percent of wages (wages plus longevity). Per Diem employees hired on or after January 1, 2015 are not eligible for post-retirement medical benefits.

Salaried employees hired in a full-time capacity on or after January 1, 2007 through December 31, 2013 will contribute one percent of salary toward the cost of retiree medical coverage. Salaried/Clerical employees hired on or after January 1, 2014 are not eligible for post-retirement medical benefits.

The Township does not have a set policy for employer contributions to the plan. Employer contributions will be determined annually by the Board of Commissioners based on funding needs. For the year end December 31, 2018, the employer contributions totaled \$3,647,948. There are no legal or contractual requirements for employer contributions to the plan.

TOWNSHIP OF ABINGTON

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2018

NOTE 11 OTHER POST-EMPLOYMENT BENEFITS (Continued)

Investments

Investment Policy: The OPEB plan's policy in regard to the allocation of invested assets is established and may be amended by the Township Board of Commissioners. The policy is to pursue an investment strategy that reduces risk through the prudent diversification of the portfolio across a broad selection of distinct asset classes. The OPEB plan's investment policy discourages the use of cash equivalents, except for liquidity purposes, and aims to refrain from dramatically shifting asset class allocations over short time spans.

Rate of Return: For the year ended December 31, 2018, the annual money-weighted rate of return on Plan investments, net of investment expense was -5.68% for the OPEB Plan. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Net OPEB Liability

The Township's net OPEB liability was measured as of December 31, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions: The total OPEB liability in the January 1, 2018 actuarial valuation was determined using the following economic assumptions, applied to all periods included in the measurement:

	<u>OPEB</u>	
Inflation	4.65%	
Salary Increases	4.5%	(including inflation)
Investment Rate of Return	5.0%	(net of OPEB plan investment expense, including inflation)
Healthcare Cost Trend Rates	Pre-65 Med 3.95%, Post-65 Med 5.4%, and Rx 9.4% for 2018, decreasing .5% per year to an ultimate rate of 5% for 2022 and later years.	

Mortality rates were based on the RP-2014 employee and healthy annuitant mortality table projection: Mortality rates are projected generationally from 2006 using Scale MP-2018.

The actuarial assumptions used in the January 1, 2018 valuation were based on the results of an actuarial experience study from the period January 1, 2016 to December 31, 2017.

TOWNSHIP OF ABINGTON

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2018

NOTE 11 OTHER POST-EMPLOYMENT BENEFITS (Continued)

The net OPEB liability was measured as of December 31, 2018 and the total OPEB liability was determined by rolling forward the liabilities from an actuarial valuation as of January 1, 2018. The assumption changes for 2018 - The mortality table, health care cost trend, and excise tax impact were updated. The discount rate increased from 3.84% in 2017 to 4.65% in 2018. There were no benefit changes since the valuation date.

Asset Allocation and Long-Term Expected Rate of Return

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) were developed for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and adding expected inflation. Below is the target allocation of the OEPB plan as of December 31, 2018.

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Cash and Equivalents	0.00%	1.00%
Mutual Funds - Equity	65.00%	5.00%
Mutual Funds - Fixed Income	35.00%	3.20%

Discount Rate

The discount rate used to measure the total OPEB liability was 4.65 percent. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that municipal contributions will be made at rates equal to the pay-as-you-go amount plus an additional \$200,000 annually. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on these assumptions, the OPEB Fund's fiduciary net position is projected to be exhausted in 2042. Therefore, a blended rate based on the long-term expected rate of return on OPEB Plan investments and the Bond Buyer GO 20-Bond Municipal Bond Index was applied to all periods of projected benefit payments to determine the total OPEB liability.

TOWNSHIP OF ABINGTON

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2018

NOTE 11 OTHER POST-EMPLOYMENT BENEFITS (Continued)

Change in Net OPEB Liability

<u>OPEB Plan</u>	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
Balance at December 31, 2017	\$ 59,666,978	\$ 16,985,684	\$ 42,681,294
Changes for the year:			
Service cost	2,304,988	-	2,304,988
Interest	2,353,036	-	2,353,036
Change of benefit terms	-	-	-
Differences between expected and actual experience	(5,824,355)	-	(5,824,355)
Change of assumptions	(19,107,396)	-	(19,107,396)
Contributions - employer	-	3,453,309	(3,453,309)
Contributions - employee	-	194,640	(194,640)
Net investment income	-	(837,748)	837,748
Benefit payments, including refunds of employee contributions	(1,403,188)	(1,403,188)	-
Administrative expense	-	(5,286)	5,286
Other changes	-	-	-
Net Changes	(21,676,915)	1,401,727	(23,078,642)
Balance at December 31, 2018	\$ 37,990,063	\$ 18,387,411	\$ 19,602,652

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate: The following presents the net OPEB liability calculated using the discount rate of 3.84 percent, as well as what the net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (3.65 percent) or one percentage point higher (5.65 percent) than the current rate:

	1% Decrease <u>(3.65%)</u>	Current Discount Rate <u>(4.65%)</u>	1% Increase <u>(5.65%)</u>
Net OPEB liability	\$ 24,866,957	\$ 19,602,652	\$ 15,270,201

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates: The following presents the total OPEB liability of the Township, as well as what the Township's total OPEB liability would be if it were calculated using healthcare cost trend rates (7.5% Pre-65 Med, 6% Post-65 Med, and 5.5% Rx in 2018 decreasing to 5% for all by 2022) that are one percentage point lower or one percentage point higher than the current healthcare cost trend rates:

	1% Decrease Valuation Rates	Healthcare Cost Trend Valuation Rates	1% Increase Valuation Rates
Net OPEB liability	\$ 14,690,208	\$ 19,602,652	\$ 25,516,121

The schedule of changes in the OPEB liability, schedule of contributions, and a schedule of investment returns are presented as required supplementary information ("RSI") following the notes to the financial statements.

TOWNSHIP OF ABINGTON
NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2018

NOTE 11 OTHER POST-EMPLOYMENT BENEFITS (Continued)

OPEB Expense, and Deferred Outflows and Inflows of Resources

For the year ended December 31, 2018, the Township recognized OPEB expense of \$388,688. At December 31, 2018, the Township reported deferred outflows and inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
<u>OPEB Plan</u>		
Differences between expected and actual experience	\$ -	\$ 4,943,212
Changes in assumptions	1,413,864	16,216,716
Net difference between projected and actual earnings on OPEB plan investments	664,615	-
Total	\$ 2,078,479	\$ 21,159,928

The deferred amounts related to OPEB will be recognized in expense as follows:

	<u>Governmental- Activities OPEB</u>	<u>Proprietary - Activities OPEB</u>	<u>Total OPEB</u>
Year Ended December 31:			
2019	\$ (3,005,059)	\$ (364,975)	\$ (3,370,034)
2020	(3,005,059)	(364,975)	(3,370,034)
2021	(3,005,058)	(364,975)	(3,370,033)
2022	(2,788,300)	(338,649)	(3,126,949)
2023	(3,159,816)	(383,770)	(3,543,586)
Thereafter	(2,051,635)	(249,178)	(2,300,813)
Total	\$ (17,014,927)	\$ (2,066,522)	\$ (19,081,449)

Payable to the OPEB Plan: For the year ended December 31, 2018, there was no amount payable for contributions to the OPEB plan.

The OPEB trust does not issue a standalone statement but is included in the statements for the Township. Financial statements for the trust are included in Note 12 with the pension statements.

TOWNSHIP OF ABINGTON

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2018

NOTE 12 EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS

Defined Benefit Pension Plan

The Township sponsors two single-employer defined benefit pension plans, the Non-Uniformed Pension Plan and the Police Pension Plan. These plans are reported as Pension Trust Funds in the accompanying financial statements and do not issue stand-alone reports. The plans are administered by the Township. The most recent valuation was as of January 1, 2018. Details below are from the valuation.

Non-Uniformed Pension Plan: The plan is a contributory, single employer defined benefit plan that covers all full-time non-uniformed employees of the Township hired prior to December 31, 2015. The plan is closed to new entrants as of December 31, 2015.

Police Pension Plan: The plan is a contributory, single employer defined benefit plan that covers all full-time uniformed employees of the Township. An employee may become a participant of the plan on the first day of the month coincident with or next following commencement of employment, provided he agrees to make the necessary contributions.

The Pension Plans are governed by the Board of Commissioners. The Board of Commissioners has delegated the authority to manage Plan assets to PFM Asset Management, LLC.

At December 31, 2018, the Abington Township Pension Plans consisted of the following:

	<u>Non-Uniform</u>	<u>Police</u>
Inactive employees (or their beneficiaries)		
currently receiving benefits	127	85
Inactive employees entitled to benefits		
but not yet receiving them	7	2
Active employees	<u>134</u>	<u>88</u>
	<u>268</u>	<u>175</u>

TOWNSHIP OF ABINGTON

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2018

NOTE 12 EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)

Description of the Non-Uniformed Pension Plan

The Non-Uniformed Pension Plan provides retirement benefits as well as disability benefits. All benefits vest at 100 percent after five years of credited service. Employees who retire at or after age 65, or after their age plus service equals 85, are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to two percent of the final average earnings times years and months of credited service. Final average earnings are the employee's average salary over the period of 36 consecutive calendar months during which the employee was an active participant yielding the highest average.

Covered employees are required to contribute 5.0 percent of their salary to the Non-Uniformed Pension Plan. If an employee leaves covered employment or dies before five years of credited service, accumulated employee contributions plus related interest earnings are refunded to the employee or designated beneficiary. The Township is required by statute, principally Pennsylvania Act 205, to contribute the remaining amounts necessary to finance the fund. Benefit and contribution provisions are established by Pennsylvania law and may be amended only as allowed by Pennsylvania law. Administrative costs are included in the calculation of the Township contribution and, thus, are financed by the Township.

Deferred Retirement Option Program - The Non-Uniformed Pension Plan offers a Deferred Retirement Option Program (DROP) to full-time non-uniformed employees who are eligible to retire. A member is eligible to enter the DROP program on or after his normal retirement date. Upon entering the DROP program, the member's retirement benefit is frozen and his retirement benefit payments will be deposited into an account that will be credited with interest and paid to the participant in a lump sum at his actual retirement in addition to his monthly pension payments. The member must retire within 24 months after entering the DROP. As of December 31, 2018, the balance of the amounts held by the Plan pursuant to the DROP was \$556,067.

TOWNSHIP OF ABINGTON

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2018

NOTE 12 EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)

Description of the Police Pension Plan

The Police Pension Plan provides retirement benefits as well as disability benefits. All benefits vest after 12 years of credited service. Employees who retire at or after age 50 with 25 years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 50 percent of their final-average salary. Final-average salary is the employee's average salary, including overtime, over the last three years of credited service.

Police officers are currently required to contribute 5.0 percent of compensation to the Police Pension Plan.

If an employee leaves covered employment or dies before 12 years of credited service, accumulated employee contributions of the Police Pension Plan (not the Association) plus related interest earnings are refunded to the employee or designated beneficiary. The Township is required by statute, principally Pennsylvania Act 205, to contribute the remaining amounts necessary to finance the Pension Plan. Benefit and contribution provisions are established by Pennsylvania law and may be amended only as allowed by Pennsylvania law. Administrative costs are included in the calculation of the Township contribution and, thus, are financed by the Township.

An active member who has met the eligibility requirements for normal retirement may elect to participate in the deferred retirement option program for a period of up to 48 months. The monthly pension shall be calculated as of the date of participation in the program. The balance in deferred retirement option program plan is distributed to the employee in a lump sum at the termination of the program.

Deferred Retirement Option Program

The Police Pension Plan offers a Deferred Retirement Option Program (DROP) to officers who are eligible to retire. A member is eligible to enter the DROP program on or after his normal retirement date. Upon entering the DROP program, the member's retirement benefit is frozen and his retirement benefit payments will be deposited into an account that will be credited with interest and paid to the participant in a lump sum at his actual retirement in addition to his monthly pension payments. The member must retire within 48 months for officers, and 60 months for lieutenants, after entering the DROP. As of December 31, 2018, the balance of the amounts held by the Plan pursuant to the DROP was \$565,673.

TOWNSHIP OF ABINGTON

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2018

NOTE 12 EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)

Summary of Significant Accounting Policies and Plan Asset Matters

Basis of Accounting. Pension plan financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Employee and employer contributions are recognized as when due pursuant to formal commitments, as well as statutory or contractual requirements. Investment income is recognized as revenue when earned. Retirement benefits and refunds are recognized when due and payable in accordance with terms of the Plan. Other expenses are recognized when the corresponding liabilities are incurred. The net appreciation/(depreciation) in fair value of investments is recorded as an increase/(decrease) to investment income based on the valuation of investments. The entire expense of Plan administration is charged against the earnings of the Plan. Investment earnings are reduced for investment management fees, portfolio evaluation, custodial services, and actuarial services, as required by State statutes.

Method Used to Value Investments. Pension plan equity securities are reported at market value. Fixed income securities are reported at market value, investment income is recognized as earned. Gains and losses on sales and exchanges of fixed income securities are recognized on the transaction date. Market-related value of assets is used to determine the indicated contribution.

At December 31, 2018, there were no individual investments that constituted more than five percent of plan net position available for benefits that were required to be reported. Investments in mutual funds are disclosed but not subject to interest rate, custodial, credit, or concentration risks because they are not evidenced by securities that exist in physical or book entry form.

Contributions Required and Contributions Made

The pension plan funding policy provides for periodic employer contributions at actuarially determined rates that, expressed as percentages of annual covered payroll, are sufficient to accumulate sufficient assets to pay benefits when due. Level of percentage of employer contribution rates is determined using the entry age normal actuarial funding method as required by Pennsylvania Act 205. Benefit and contribution provisions are established by Pennsylvania law and may be amended only as allowed by Pennsylvania law.

TOWNSHIP OF ABINGTON

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2018

NOTE 12 EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)

The Township's annual required contribution is equal to its minimum municipal obligation ("MMO") as calculated in accordance with Pennsylvania law (Act 205 of 1984) less state aid and employee contributions deposited in the pension fund during the year. State law requires that state aid be used first to fund the plan, then employee contributions and finally general Township funds. The Township received state aid, which is recognized as revenue and expenses, in the amount of \$1,527,111 for the pensions for the year ended December 31, 2018.

Investments

Investment Policy: The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the Township Board of Commissioners. The policy is to pursue an investment strategy that reduces risk through the prudent diversification of the portfolio across a broad selection of distinct asset classes. The pension plan's investment policy discourages the use of cash equivalents, except for liquidity purposes, and aims to refrain from dramatically shifting asset class allocations over short time spans.

Rate of Return: For the year ended December 31, 2018, the annual money-weighted rate of return on Plan investments, net of investment expense was -5.09% for the Police Plan and -4.93% for the Non-Uniformed Plan. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Net Pension Liability

The net pension liability was measured as of December 31, 2018, and the total pension liability was determined by rolling forward the liabilities from an actuarial valuation as of January 1, 2018. No significant events or changes in the assumption occurred between the valuation date and the end of the year.

The components of the net pension liability of the pension plans at December 31, 2018 is as follows:

	<u>Non-Uniform</u>	<u>Police</u>
Total pension liability	\$ 66,209,457	\$ 77,587,433
Plan fiduciary net position	<u>(53,906,287)</u>	<u>(56,796,565)</u>
Net pension liability	<u>\$ 12,303,170</u>	<u>\$ 20,790,868</u>
Plan fiduciary net position as a percentage of the total pension liability	81%	73%

TOWNSHIP OF ABINGTON

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2018

NOTE 12 EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)

Actuarial Assumptions: The total pension liability in the January 1, 2018 actuarial valuation was determined using the following economic assumptions, applied to all periods included in the measurement:

	<u>Police</u>	<u>Non-Uniform</u>	
Inflation	2.1%	2.1%	
Salary Increases	4.5%	4.5%	
Investment Rate of Return	7.5%	7.5%	(including inflation)
Postretirement Cost of Living Increase	3.0%	3.0%	

Mortality rates were based on the RP-2000 Healthy Annuitant Mortality Table for males or females. This table does not include projected mortality improvements.

The actuarial assumptions used in the January 1, 2018 valuation were based on the results of an actuarial experience study for the period January 1, 2016 to December 31, 2017.

The net pension liability for Police was measured as of December 31, 2018 and the total pension liability was determined by rolling forward the liabilities from an actuarial valuation as of January 1, 2018. No significant events or changes in assumptions occurred between the valuation date and the fiscal year end.

Asset Allocation and Long-Term Expected Rate of Return

The long-term expected rate of return on the pension plans investments was determined using an asset allocation study in which best-estimate ranges of expected future real rates of return (net of pension plan investment expense and inflation) were developed for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and adding expected inflation. Below is the target allocation of the pension plans as of December 31, 2018.

TOWNSHIP OF ABINGTON

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2018

NOTE 12 EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)

Non-Uniformed Pension and Police Pension

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
US Equity	42.00%	5.00%
International Equity	16.00%	4.90%
Emerging Equity	7.00%	5.00%
Core Fixed Income	17.50%	2.60%
Intermediate Inv. Grade Corp.	8.75%	3.60%
High Yield	4.38%	4.10%
Emerging Debt	4.38%	4.20%
Cash	0.00%	1.00%

Discount Rate

The discount rate used to measure the total pension liability for the police and non-uniformed pension plans was 7.50 percent. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that municipal contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current Plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. Based upon the Plan's current target investment allocation and the associated long-term expected investment returns for its asset classes, the Plan's long-term returns may be less than its actuarial discount rate assumption used to determine its pension liability. This may result in future increased total and net pension liability.

TOWNSHIP OF ABINGTON

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2018

NOTE 12 EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)

	Increase (Decrease)		
	Total Pension <u>Liability</u>	Plan Fiduciary <u>Net Position</u>	Net Pension <u>Liability</u>
<u>Non-Uniform Pension Plan</u>			
Balance at December 31, 2017	\$ 63,815,277	\$ 59,561,822	\$ 4,253,455
Changes for the year:			
Service cost	1,386,870	-	1,386,870
Interest	4,749,817	-	4,749,817
Change of benefit terms	-	-	-
Differences between expected and actual experience	-	-	-
Change of assumptions	-	-	-
Contributions - employer	-	552,359	(552,359)
Contributions - employee	-	467,457	(467,457)
Net investment income	-	(2,907,339)	2,907,339
Benefit payments, including refunds of employee contributions	(3,742,507)	(3,742,507)	-
Administrative expense	-	(25,505)	25,505
Other changes	-	-	-
Net Changes	<u>2,394,180</u>	<u>(5,655,535)</u>	<u>8,049,715</u>
Balance at December 31, 2018	<u>\$ 66,209,457</u>	<u>\$ 53,906,287</u>	<u>\$ 12,303,170</u>

	Increase (Decrease)		
	Total Pension <u>Liability</u>	Plan Fiduciary <u>Net Position</u>	Net Pension <u>Liability</u>
<u>Police Pension Plan</u>			
Balance at December 31, 2017	\$ 74,590,101	\$ 61,392,839	\$ 13,197,262
Changes for the year:			
Service cost	1,222,946	-	1,222,946
Interest	5,544,596	-	5,544,596
Change of benefit terms	-	-	-
Differences between expected and actual experience	-	-	-
Change of assumptions	-	-	-
Contributions - employer	-	1,818,362	(1,818,362)
Contributions - employee	-	501,917	(501,917)
Net investment income	-	(3,121,277)	3,121,277
Benefit payments, including refunds of employee contributions	(3,770,210)	(3,770,210)	-
Administrative expense	-	(25,066)	25,066
Other changes	-	-	-
Net Changes	<u>2,997,332</u>	<u>(4,596,274)</u>	<u>7,593,606</u>
Balance at December 31, 2018	<u>\$ 77,587,433</u>	<u>\$ 56,796,565</u>	<u>\$ 20,790,868</u>

TOWNSHIP OF ABINGTON

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2018

NOTE 12 EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)

Sensitivity of the Net Pension Liability to Changes in the Discount Rate: The following presents the net pension liability of the non-uniformed and police pension plans calculated using the discount rate of 7.50 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.50 percent) or one percentage point higher (8.50 percent) than the current rate:

	1% Decrease <u>(6.5%)</u>	Current Discount <u>Rate (7.5%)</u>	1% Increase <u>(8.5%)</u>
Net pension liability			
Police	\$ 30,115,018	\$ 20,790,868	\$ 13,010,367
Non-Uniform	19,891,075	12,303,170	5,818,475

The schedule of changes in the pension liability, schedule of contributions, and a schedule of investment returns are presented as required supplementary information (“RSI”) following the notes to the financial statements.

Pension Expense, and Deferred Outflows and Inflows of Resources

For the year ended December 31, 2018, the Township recognized pension expense of \$2,336,357 for Non-Uniformed Pension and \$3,874,516 for Police Pension. At December 31, 2018, the Township reported deferred outflows and inflows of resources related to pension from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
<u>Non-Uniform Pension</u>		
Differences between expected and actual experience	\$ -	\$ 1,549,267
Changes in assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	<u>4,087,860</u>	<u>-</u>
Total	<u>\$ 4,087,860</u>	<u>\$ 1,549,267</u>
<u>Police Pension</u>		
Differences between expected and actual experience	\$ 1,175,116	\$ -
Changes in assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	<u>-</u>	<u>1,764,455</u>
Total	<u>\$ 1,175,116</u>	<u>\$ 1,764,455</u>

TOWNSHIP OF ABINGTON

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2018

NOTE 12 EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)

The deferred amounts related to the pension will be recognized in pension expense as follows:

Year Ended <u>December 31:</u>	Governmental- Activities <u>Non-Uniform</u>	Proprietary - Activities <u>Non-Uniform</u>	Total <u>Non-Uniform</u>	Governmental- Activities <u>Police</u>
2019	\$ 748,592	\$ 236,397	\$ 984,989	\$ 569,649
2020	108,045	34,120	142,165	(384,298)
2021	106,052	33,490	139,542	(774,690)
2022	966,641	305,256	1,271,897	-
Total	<u>\$ 1,929,330</u>	<u>\$ 609,263</u>	<u>\$ 2,538,593</u>	<u>\$ (589,339)</u>

Payable to the Pension Plan: For the year ended December 31, 2018, there was \$3,431 payable for contributions to the pension plans.

Neither plan issues a stand-alone financial statement. Below are the financial statements for each plan. Also included are the financial statements for the healthcare trust plan.

	Police Pension	Non-Uniformed Pension			Health Care Offset Fund
		Defined Benefit	Defined Contribution	Total Non-Uniformed	
<u>ASSETS</u>					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ 3,653,328
Contributions receivable	-	3,431	-	3,431	-
Accrued interest	1,806	1,786	-	1,786	-
Other receivables	-	-	-	-	-
Investments, at fair value:					
Money market funds	1,178,244	1,696,147	-	1,696,147	-
Mutual funds	55,616,515	52,204,922	252,065	52,456,987	14,749,665
Total Assets	<u>56,796,565</u>	<u>53,906,286</u>	<u>252,065</u>	<u>54,158,351</u>	<u>18,402,993</u>
<u>LIABILITIES</u>					
Accounts payable	-	-	-	-	15,583
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,583</u>
<u>NET POSITION</u>					
Net Position - Restricted for:					
Pension benefits	56,796,565	53,906,286	252,065	54,158,351	-
Other post employment benefits	-	-	-	-	18,387,410
Total Net Position	<u>\$ 56,796,565</u>	<u>\$ 53,906,286</u>	<u>\$ 252,065</u>	<u>\$ 54,158,351</u>	<u>\$ 18,387,410</u>

TOWNSHIP OF ABINGTON

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2018

NOTE 12 EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)

	Police Pension	Non-Uniformed Pension			Health Care Offset Fund
		Defined Benefit	Defined Contribution	Total Non-Uniformed	
Additions					
Contributions					
Member contributions	\$ 501,917	\$ 467,457	\$ 81,286	\$ 548,743	\$ 194,640
Employer contributions	843,610	-	81,286	81,286	3,453,309
State aid	<u>974,752</u>	<u>552,359</u>	<u>-</u>	<u>552,359</u>	<u>-</u>
Total Contributions	<u>2,320,279</u>	<u>1,019,816</u>	<u>162,572</u>	<u>1,182,388</u>	<u>3,647,949</u>
Investment Income					
Net appreciation (depreciation) in					
fair value of investments	(4,037,969)	(3,784,764)	(13,402)	(3,798,166)	(1,109,077)
Interest and Dividends	<u>1,021,447</u>	<u>985,029</u>	<u>-</u>	<u>985,029</u>	<u>266,041</u>
Total investment earnings	(3,016,522)	(2,799,735)	(13,402)	(2,813,137)	(843,036)
Less investment expense	<u>(104,855)</u>	<u>(107,696)</u>	<u>(1,842)</u>	<u>(109,538)</u>	<u>-</u>
Net Investment Income	<u>(3,121,377)</u>	<u>(2,907,431)</u>	<u>(15,244)</u>	<u>(2,922,675)</u>	<u>(843,036)</u>
Other Income					
	<u>101</u>	<u>91</u>	<u>-</u>	<u>91</u>	<u>-</u>
Total Additions	<u>(800,997)</u>	<u>(1,887,524)</u>	<u>147,328</u>	<u>(1,740,196)</u>	<u>2,804,913</u>
Deductions					
Benefits	3,770,210	3,721,402	-	3,721,402	1,403,187
Administrative expenses	25,066	25,505	-	25,505	-
Miscellaneous	-	-	-	-	-
Refund of member contributions	<u>-</u>	<u>21,105</u>	<u>-</u>	<u>21,105</u>	<u>-</u>
Total Deductions	<u>3,795,276</u>	<u>3,768,012</u>	<u>-</u>	<u>3,768,012</u>	<u>1,403,187</u>
Net Increase	(4,596,273)	(5,655,536)	147,328	(5,508,208)	1,401,726
Net Position restricted for Pension, OPEB, and other benefits					
Beginning of Year	<u>61,392,838</u>	<u>59,561,822</u>	<u>104,737</u>	<u>59,666,559</u>	<u>16,985,684</u>
End of Year	<u>\$ 56,796,565</u>	<u>\$ 53,906,286</u>	<u>\$ 252,065</u>	<u>\$ 54,158,351</u>	<u>\$ 18,387,410</u>

TOWNSHIP OF ABINGTON

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2018

NOTE 12 EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)

Defined Contribution Pension Plan

Non-Uniformed Defined Contribution Pension Plan

Abington Township sponsors a defined contribution pension plan to provide pension benefits for all full-time non-uniformed employees of the Township hired after the transition date of January 1, 2017. As of December 31, 2018, there were 7 active participants in the plan. The Township is required to contribute 5% of eligible compensation annually. Employer contributions to the plan for 2018 totaled \$81,286. Participants are required to contribute 5% of their covered compensation to the Plan. Employee contributions to the Plan for 2018 totaled \$81,286. Plan provisions and contribution requirements are established and may be amended by ordinance enacted by the Abington Township Board of Commissioners.

Each full-time, permanent, non-uniformed employee of the Township hired on or after January 1, 2017, shall become eligible. The plan provides retirement, death, and disability benefits to plan members and their beneficiaries. All amounts are fully vested. Administrative costs of the Plan are financed through investment earnings. The Plan is managed by an outside trustee appointed by the Township.

This plan is part of the Non-Uniformed Pension Plan. It is reported as Pension Trust Fund in the accompanying financial statements and does not issue stand-alone reports. Pension Plan financial statements are prepared using the accrual basis of accounting. Employee and employer contributions are recognized as revenues in the period in which employee services are performed. Pension Plan investments are reported at fair value. Investment income is recognized as earned. Gains and losses on sales and exchanges of securities are recognized on the transaction date. The net appreciation/(depreciation) in fair value of investments is recorded as an increase/(decrease) to investment income based on the valuation of investments.

NOTE 13 SUBSEQUENT EVENTS

The Township has evaluated all subsequent events through June 20, 2019, the date the financial statements were available for release. No subsequent events have been recognized or disclosed.

REQUIRED

SUPPLEMENTARY INFORMATION

TOWNSHIP OF ABINGTON

SCHEDULE OF CHANGES IN NET PENSION LIABILITY, RELATED RATIOS,
AND INVESTMENT RETURNS – NON-UNIFORMED PENSION PLAN

REQUIRED SUPPLEMENTARY INFORMATION

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total pension liability					
Service cost	\$ 1,386,870	\$ 1,290,112	\$ 1,575,939	\$ 1,465,990	\$ 1,520,570
Interest	4,749,817	4,622,097	4,376,524	4,243,608	3,982,642
Changes of benefit terms	-	-	-	-	-
Differences between expected and actual experience	-	(1,136,534)	-	(1,966,705)	-
Changes of assumptions	-	-	-	-	-
Benefit payments, including refunds of employee contributions	<u>(3,742,507)</u>	<u>(2,596,497)</u>	<u>(2,188,146)</u>	<u>(1,973,120)</u>	<u>(1,965,034)</u>
Net change in total pension liability	2,394,180	2,179,178	3,764,317	1,769,773	3,538,178
Total pension liability - beginning	<u>63,815,277</u>	<u>61,636,099</u>	<u>57,871,782</u>	<u>56,102,009</u>	<u>52,563,831</u>
Total pension liability - ending (a)	<u>\$ 66,209,457</u>	<u>\$ 63,815,277</u>	<u>\$ 61,636,099</u>	<u>\$ 57,871,782</u>	<u>\$ 56,102,009</u>
Plan fiduciary net position					
Contributions - employer	\$ 552,359	\$ 672,666	\$ 782,023	\$ 1,139,029	\$ 1,069,091
Contributions - employee	467,457	495,738	530,640	472,704	462,059
Net investment income	(2,907,339)	8,407,254	3,281,954	(425,016)	1,810,819
Benefit payments, including refunds of employee contributions	(3,742,507)	(2,596,497)	(2,188,146)	(1,973,120)	(1,965,034)
Administrative expense	<u>(25,505)</u>	<u>(32,991)</u>	<u>(33,453)</u>	<u>(55,380)</u>	<u>(23,937)</u>
Net change in plan fiduciary net position	(5,655,535)	6,946,170	2,373,018	(841,783)	1,352,998
Plan fiduciary net position - beginning	<u>59,561,822</u>	<u>52,615,652</u>	<u>50,242,634</u>	<u>51,084,417</u>	<u>49,731,419</u>
Plan fiduciary net position - ending (b)	<u>\$ 53,906,287</u>	<u>\$ 59,561,822</u>	<u>\$ 52,615,652</u>	<u>\$ 50,242,634</u>	<u>\$ 51,084,417</u>
Township's net pension liability - ending (a)-(b)	<u>\$ 12,303,170</u>	<u>\$ 4,253,455</u>	<u>\$ 9,020,447</u>	<u>\$ 7,629,148</u>	<u>\$ 5,017,592</u>
Plan fiduciary net position as a percentage of the total pension liability	81.4%	93.3%	85.4%	86.8%	91.1%
Covered payroll	\$ 10,609,257	\$ 10,152,399	\$ 12,070,121	\$ 11,550,355	\$ 11,491,057
Net pension liability as a percentage of covered payroll	116.0%	41.9%	74.7%	66.1%	43.7%
Annual money-weighted return, net of investment expenses	-4.93%	16.10%	6.53%	-0.84%	3.41%

Notes to Schedule:

Change in benefit terms: None since 1/1/2017

Note on Cumulative Information:

In accordance with GASB Statement No. 68, this schedule has been prepared prospectively as the above information for the preceding years is not readily available. This schedule will accumulate each year until sufficient information to present a ten-year trend is available.

TOWNSHIP OF ABINGTON

SCHEDULE OF CHANGES IN NET PENSION LIABILITY, RELATED RATIOS,
AND INVESTMENT RETURNS – POLICE PENSION PLAN

REQUIRED SUPPLEMENTARY INFORMATION

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total pension liability					
Service cost	\$ 1,222,946	\$ 1,137,624	\$ 1,085,262	\$ 1,009,546	\$ 943,406
Interest	5,544,596	5,191,690	5,013,437	4,831,429	4,675,733
Changes of benefit terms	-	-	-	-	-
Differences between expected and actual experience	-	2,071,939	-	242,467	-
Changes of assumptions	-	-	-	-	-
Benefit payments, including refunds of employee contributions	<u>(3,770,210)</u>	<u>(3,792,111)</u>	<u>(3,756,615)</u>	<u>(3,708,136)</u>	<u>(3,510,550)</u>
Net change in total pension liability	2,997,332	4,609,142	2,342,084	2,375,306	2,108,589
Total pension liability - beginning	<u>74,590,101</u>	<u>69,980,959</u>	<u>67,638,875</u>	<u>65,263,569</u>	<u>63,154,980</u>
Total pension liability - ending (a)	<u>\$ 77,587,433</u>	<u>\$ 74,590,101</u>	<u>\$ 69,980,959</u>	<u>\$ 67,638,875</u>	<u>\$ 65,263,569</u>
Plan fiduciary net position					
Contributions - employer	\$ 1,818,362	\$ 1,136,244	\$ 1,139,264	\$ 1,057,363	\$ 1,010,124
Contributions - employee	501,917	471,816	432,237	414,495	409,246
Net investment income	(3,121,277)	8,772,613	3,431,294	(418,029)	2,028,414
Benefit payments, including refunds of employee contributions	(3,770,210)	(3,792,111)	(3,756,615)	(3,708,136)	(3,510,551)
Administrative expense	(25,066)	(33,904)	(30,197)	(52,927)	(26,021)
Other	-	-	-	-	-
Net change in plan fiduciary net position	<u>(4,596,274)</u>	<u>6,554,658</u>	<u>1,215,983</u>	<u>(2,707,234)</u>	<u>(88,788)</u>
Plan fiduciary net position - beginning	<u>61,392,839</u>	<u>54,838,181</u>	<u>53,622,198</u>	<u>56,329,432</u>	<u>56,418,220</u>
Plan fiduciary net position - ending (b)	<u>\$ 56,796,565</u>	<u>\$ 61,392,839</u>	<u>\$ 54,838,181</u>	<u>\$ 53,622,198</u>	<u>\$ 56,329,432</u>
Township's net pension liability - ending (a)-(b)	<u>\$ 20,790,868</u>	<u>\$ 13,197,262</u>	<u>\$ 15,142,778</u>	<u>\$ 14,016,677</u>	<u>\$ 8,934,137</u>
Plan fiduciary net position as a percentage of the total pension liability	73.2%	82.3%	78.4%	79.3%	86.3%
Covered payroll	\$ 9,174,704	\$ 8,762,102	\$ 8,845,979	\$ 8,465,052	\$ 7,485,296
Net pension liability as a percentage of covered payroll	226.6%	150.6%	171.2%	165.6%	119.4%
Annual money-weighted return, net of investment expenses	-5.09%	16.00%	6.40%	-0.76%	3.68%

Notes to Schedule:

Change in benefit terms: None since 1/1/2017

Note on Cumulative Information:

In accordance with GASB Statement No. 68, this schedule has been prepared prospectively as the above information for the preceding years is not readily available. This schedule will accumulate each year until sufficient information to present a ten-year trend is available.

TOWNSHIP OF ABINGTON

SCHEDULE OF CHANGES IN NET OPEB LIABILITY, RELATED RATIOS, AND
INVESTMENT RETURNS – OPEB PLAN

REQUIRED SUPPLEMENTARY INFORMATION

	<u>2018</u>
Total OPEB liability	
Service cost	\$ 2,304,988
Interest	2,353,036
Changes of benefit terms	-
Differences between expected and actual experience	(5,824,355)
Changes of assumptions	(19,107,396)
Benefit payments, including refunds of employee contributions	<u>(1,403,188)</u>
Net change in total OPEB liability	(21,676,915)
Total OPEB liability - beginning	<u>59,666,978</u>
Total OPEB liability - ending (a)	<u>\$ 37,990,063</u>
 Plan fiduciary net position	
Contributions - employer	\$ 3,453,309
Contributions - employee	194,640
Net investment income	(837,748)
Benefit payments, including refunds of employee contributions	(1,403,188)
Administrative expense	(5,286)
Other	<u>-</u>
Net change in plan fiduciary net position	1,401,727
 Plan fiduciary net position - beginning	<u>16,985,684</u>
Plan fiduciary net position - ending (b)	<u>\$ 18,387,411</u>
 Township's net OPEB liability - ending (a)-(b)	<u>\$ 19,602,652</u>
 Plan fiduciary net position as a percentage of the total OPEB liability	 48.4%
 Covered payroll	 \$ 19,108,424
 Net OPEB liability as a percentage of covered payroll	 102.6%
 Annual money-weighted return, net of investment expenses	 -5.68%

Notes to Schedule:

Change in benefit terms: None since 1/1/2016

Assumption changes: Discount rate increased from 3.84% to 4.65% in 2018

The mortality table, healthcare cost trend rates, and excise tax impact were update

Note on Cumulative Information:

In accordance with GASB Statement No. 75, this schedule has been prepared prospectively as the above information for the preceding years is not readily available. This schedule will accumulate each year until sufficient information to present a ten-year trend is available.

TOWNSHIP OF ABINGTON

SCHEDULE OF EMPLOYER CONTRIBUTIONS – NON-UNIFORMED PENSION PLAN

REQUIRED SUPPLEMENTARY INFORMATION

Fiscal Year Ended <u>December 31,</u>	Actuarially Determined <u>Contribution</u>	Actual Employer <u>Contribution</u>	Contribution Deficiency <u>(Excess)</u>	Covered <u>Payroll</u>	Contribution as a Percentage of Covered <u>Payroll</u>
2009	\$ 615,626	\$ 615,626	\$ -	\$ 10,105,957	(1) 6.09%
2010	552,346	588,741	(36,395)	10,105,957	(1) 5.83%
2011	1,014,432	1,014,432	-	10,711,284	(1) 9.47%
2012	1,269,508	1,269,508	-	10,711,284	(1) 11.85%
2013	1,333,127	1,333,127	-	10,996,227	(1) 12.12%
2014	1,069,091	1,069,091	-	11,491,057	9.30%
2015	1,139,029	1,139,029	-	11,550,355	9.86%
2016	782,023	782,023	-	12,070,121	6.48%
2017	672,666	672,666	-	10,152,399	6.63%
2018	552,359	552,359	-	10,609,257	5.21%

Notes to Schedule:

Actuarially determined contribution rates are calculated as of January 1, two years to four years prior to the end of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Valuation date	1/1/2017
Actuarial cost method	Entry Age Normal
Amortization method	Level Dollar Closed
Remaining amortization period	N/A
Asset valuation method	Asset smoothing
Inflation	2.10%
Projected salary increases	4.5%
Investment rate of return	7.5%, net of pension plan investment expense, including inflation
Retirement age	Normal Retirement Age
Mortality	Based on the RP-2000 projected to 2017 using Scale AA with separate rates for Non-Annuitant/Annuitant Tables for Males and Females Mortality Table

Change in benefit terms: None since 1/1/2017

(1) - covered employee payroll taken from 1/1/2009 through 1/1/2013 actuarial valuations

TOWNSHIP OF ABINGTON

SCHEDULE OF EMPLOYER CONTRIBUTIONS – POLICE PENSION PLAN

REQUIRED SUPPLEMENTARY INFORMATION

Fiscal Year Ended <u>December 31,</u>	Actuarially Determined <u>Contribution</u>	Actual Employer <u>Contribution</u>	Contribution Deficiency <u>(Excess)</u>	Covered <u>Payroll</u>	Contribution as a Percentage of Covered <u>Payroll</u>
2009	\$ 902,811	\$ 902,811	\$ -	\$ 7,068,175	(1) 12.77%
2010	870,713	870,713	-	7,068,175	(1) 12.32%
2011	1,226,787	1,226,787	-	7,255,105	(1) 16.91%
2012	602,907	602,907	-	7,255,105	(1) 8.31%
2013	620,926	621,497	(571)	7,162,963	(1) 8.68%
2014	1,010,124	1,010,124	-	7,485,296	13.49%
2015	1,057,363	1,057,363	-	8,465,052	12.49%
2016	1,139,264	1,139,264	-	8,845,979	12.88%
2017	1,136,244	1,136,244	-	8,762,102	12.97%
2018	1,818,362	1,818,362	-	9,174,704	19.82%

Notes to Schedule:

Actuarially determined contribution rates are calculated as of January 1, two years to four years prior to the end of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Valuation date	1/1/2017
Actuarial cost method	Entry Age Normal
Amortization method	Level Dollar Closed
Remaining amortization period	7 years
Asset valuation method	Asset smoothing
Inflation	2.10%
Projected salary increases	4.5%
Investment rate of return	7.5%, net of pension plan investment expense, including inflation
Retirement age	Normal Retirement Age
Mortality	Based on the RP-2000 IRS PPA@2017 Non-Annuitant/Annuitant Tables for Males and Females Mortality Table

Change in benefit terms: None since 1/1/2017

(1) - covered employee payroll taken from 1/1/2009 through 1/1/2013 actuarial valuations

TOWNSHIP OF ABINGTON

SCHEDULE OF EMPLOYER CONTRIBUTIONS – OPEB PLAN

REQUIRED SUPPLEMENTARY INFORMATION

<u>Fiscal Year Ended December 31,</u>	<u>Actuarially Determined Contribution</u>	<u>Actual Employer Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll</u>	<u>Contribution as a Percentage of Covered Payroll</u>
2017	not applicable	\$ 3,308,932	not applicable	\$ 18,477,911	17.91%
2018	not applicable	\$ 3,453,309	not applicable	\$ 19,108,424	18.07%

Notes to Schedule:

Actuarially determined contribution rates are calculated as of January 1, two years to four years prior to the end of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Valuation date	1/1/2016
Actuarial cost method	Entry Age Normal
Amortization method	Level % Closed
Remaining amortization period	Not Applicable
Asset valuation method	Market Value
Inflation	4.65%
Healthcare cost trend rates	Pre-65 Med 3.95%, Post-65 Med 5.4%, and Rx 9.4% for 2018, decreasing .5% per year to an ultimate rate of 5% for 2022 and later years
Projected salary increases	4.5%, including inflation
Investment rate of return	5%, net of OPEB plan investment expense, including inflation
Retirement age	Per diem and salaries - 100% at the earlier of Age 55 with 10 years of service, Age 65, or Rule of 85. Police - 100% at Age 50 with 25 years of service.
Mortality	RP-2014 Headcount-Weighted Combined Mortality Table projected generationally from the central year using scale MP-2018

Change in benefit terms: None since 1/1/2016

Assumption changes: Discount rate increased from 3.84% to 4.65% in 2018

The mortality table, healthcare cost trend rates, and excise tax impact were updated.

Note on Cumulative Information:

In accordance with GASB Statement No. 75, this schedule has been prepared prospectively as the above information for the preceding years is not readily available. This schedule will accumulate each year until sufficient information to present a ten-year trend is available.

SUPPLEMENTARY INFORMATION

ABINGTON TOWNSHIP

DETAILED SCHEDULE OF GENERAL FUND REVENUES
BUDGET AND ACTUAL

For the Year Ended December 31, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Real estate taxes				
2018 taxes (net)	\$ 14,150,000	\$ 14,150,000	\$ 14,230,494	\$ 80,494
Prior years' taxes and penalties	311,000	311,000	326,376	15,376
Total real estate taxes	<u>14,461,000</u>	<u>14,461,000</u>	<u>14,556,870</u>	<u>95,870</u>
Earned income taxes	<u>7,900,000</u>	<u>7,900,000</u>	<u>8,223,174</u>	<u>323,174</u>
Other taxes				
Mercantile tax	2,200,000	2,200,000	2,136,774	(63,226)
Business privilege tax	4,625,000	4,625,000	4,554,140	(70,860)
Local services tax	1,350,000	1,350,000	1,343,216	(6,784)
Deed transfer tax	1,250,000	1,250,000	1,499,164	249,164
Total other taxes	<u>9,425,000</u>	<u>9,425,000</u>	<u>9,533,294</u>	<u>108,294</u>
Total taxes	<u>31,786,000</u>	<u>31,786,000</u>	<u>32,313,338</u>	<u>527,338</u>
Fees, licenses, and permits				
Registration fees	27,000	27,000	31,825	4,825
Building permits	700,000	700,000	1,251,701	551,701
Other permits, licenses, and fees	260,000	260,000	355,396	95,396
Cable franchise fees	1,300,000	1,300,000	1,222,238	(77,762)
Public safety	521,000	521,000	561,973	40,973
Liquor license fees	13,000	13,000	13,050	50
Total fees, licenses, and permits	<u>2,821,000</u>	<u>2,821,000</u>	<u>3,436,183</u>	<u>615,183</u>
Investment income and rent				
Interest on investments	185,000	185,000	334,662	149,662
Rental revenue	715,000	715,000	774,246	59,246
Total investment income and rent	<u>900,000</u>	<u>900,000</u>	<u>1,108,908</u>	<u>208,908</u>
Intergovernmental revenues	1,737,000	1,737,000	2,018,721	281,721
Fines and forfeitures	225,000	225,000	195,917	(29,083)
Program revenues	901,000	901,000	791,750	(109,250)
Other	968,103	968,103	1,009,027	40,924
Sale of capital assets	-	-	100	100
Total Revenues	<u>\$ 39,338,103</u>	<u>\$ 39,338,103</u>	<u>\$ 40,873,944</u>	<u>\$ 1,535,841</u>

ABINGTON TOWNSHIP

DETAILED SCHEDULE OF GENERAL FUND EXPENDITURES
BUDGET AND ACTUAL

For the Year Ended December 31, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
General government				
General management	\$ 297,912	\$ 297,912	\$ 132,652	\$ 165,260
Legal services	<u>292,732</u>	<u>292,732</u>	<u>292,731</u>	<u>1</u>
Total General Government	<u>590,644</u>	<u>590,644</u>	<u>425,383</u>	<u>165,261</u>
Public safety				
Police protection:				
Administration	8,130,202	8,130,202	8,028,035	102,167
Investigations	1,577,227	1,577,227	1,493,825	83,402
Traffic safety	737,578	737,578	715,198	22,380
Crime prevention	125,832	125,832	124,695	1,137
Animal control	99,994	99,994	97,187	2,807
Field service	9,439,891	9,439,891	9,378,454	61,437
Emergency management	117,137	117,137	112,100	5,037
Public safety training facility	132,689	132,689	128,025	4,664
Training	<u>80,820</u>	<u>80,820</u>	<u>68,522</u>	<u>12,298</u>
Total Police Protection	<u>20,441,370</u>	<u>20,441,370</u>	<u>20,146,041</u>	<u>295,329</u>
Code enforcement	962,294	962,294	860,709	101,585
Emergency services	<u>2,409,272</u>	<u>2,409,272</u>	<u>2,338,587</u>	<u>70,685</u>
Total Public Safety	<u>23,812,936</u>	<u>23,812,936</u>	<u>23,345,337</u>	<u>467,599</u>
Highways and roads:				
Street light maintenance	299,399	299,399	289,285	10,114
Public works	3,795,699	3,795,699	3,762,445	33,254
Engineering	591,049	591,049	545,337	45,712
Vehicle maintenance	<u>40,483</u>	<u>40,483</u>	<u>-</u>	<u>40,483</u>
Total Highways and Roads	<u>4,726,630</u>	<u>4,726,630</u>	<u>4,597,067</u>	<u>129,563</u>
Culture and recreation:				
Library operations	2,611,650	2,611,650	2,575,115	36,535
Recreation management	2,762,666	2,762,666	2,568,397	194,269
Alverthorpe Park	197,816	197,816	188,896	8,920
Ardsley Community Center	254,664	254,664	224,931	29,733
Cresmont Pool	151,199	151,199	149,411	1,788
Penbryn Pool	145,958	145,958	132,510	13,448
Briar Bush Nature Center	<u>719,747</u>	<u>719,747</u>	<u>701,142</u>	<u>18,605</u>
Total Culture and Recreation	<u>6,843,700</u>	<u>6,843,700</u>	<u>6,540,402</u>	<u>303,298</u>
Insurance and employee benefits	1,223,453	1,223,453	2,874,385	(1,650,932)
Debt service	2,055,740	2,055,740	1,944,190	111,550
Capital Projects	178,591	178,591	178,591	-
Transfers	<u>85,000</u>	<u>85,000</u>	<u>2,714,826</u>	<u>(2,629,826)</u>
Total Expenditures by Program	<u>\$ 39,516,694</u>	<u>\$ 39,516,694</u>	<u>\$ 42,620,181</u>	<u>\$ (3,103,487)</u>

TOWNSHIP OF ABINGTON

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES – BUDGET AND ACTUAL -
PERMANENT IMPROVEMENT FUND

For the Year Ended December 31, 2018

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues			
Fees, licenses and permits	\$ -	\$ 633,714	\$ 633,714
Investment income and rent	-	102,313	102,313
Total Revenues	<u>-</u>	<u>736,027</u>	<u>736,027</u>
Expenditures			
Capital projects			
Administration	962,729	400,433	562,296
Public safety	331,592	127,113	204,479
Engineering	616,067	363,167	252,900
Public works	4,555,124	748,364	3,806,760
Emergency services	535,659	362,291	173,368
Community development	208,875	115,309	93,566
Library	65,000	-	65,000
Parks and recreation	494,080	171,285	322,795
Debt service			
Principal	-	145,190	(145,190)
Interest	-	-	-
Total Expenditures	<u>7,769,126</u>	<u>2,433,152</u>	<u>5,335,974</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(7,769,126)</u>	<u>(1,697,125)</u>	<u>6,072,001</u>
Other Financing Sources (Uses)			
Issuance of debt	-	1,000,000	1,000,000
Sale of capital assets	-	14,976	14,976
Transfers in	-	2,714,826	2,714,826
Total Other Financing Sources (Uses)	<u>-</u>	<u>3,729,802</u>	<u>3,729,802</u>
Net Change in Fund Balance	<u>\$ (7,769,126)</u>	2,032,677	<u>\$ 9,801,803</u>
Fund Balance - Beginning		<u>7,697,898</u>	
Fund Balance - Ending		<u>\$ 9,730,575</u>	

TOWNSHIP OF ABINGTON
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS

December 31, 2018

	Special Revenue		
	Highway Aid	Grant Fund	Rental Rehab
<u>ASSETS</u>			
Cash and cash equivalents	\$ 886,610	\$ -	\$ 7,625
Receivables	562	46,901	-
Due from other funds	68,874	-	-
Total Assets	\$ 956,046	\$ 46,901	\$ 7,625
 <u>LIABILITIES AND FUND BALANCES</u>			
Liabilities			
Accounts payable and accrued wages	\$ 39,888	\$ 20,525	\$ -
Unearned revenue	-	-	-
Due to other funds	-	68,874	-
Total Liabilities	39,888	89,399	-
Fund balances			
Restricted for:			
Culture and Recreation	-	-	-
Public Works	916,158	-	-
Public Safety	-	-	-
Community Development	-	-	7,625
Unassigned	-	(42,498)	-
Total Fund Balance	916,158	(42,498)	7,625
TOTAL LIABILITIES AND FUND BALANCE	\$ 956,046	\$ 46,901	\$ 7,625

<u>Special Revenue</u>		<u>Capital Projects</u>	Total
<u>Economic Development</u>	<u>Special Investigations</u>	<u>Parks Capital</u>	<u>Non-major Governmental Funds</u>
\$ 11,472	\$ 9,732	\$ 122,967	\$ 1,038,406
-	-	-	47,463
-	-	-	68,874
<u>\$ 11,472</u>	<u>\$ 9,732</u>	<u>\$ 122,967</u>	<u>\$ 1,154,743</u>
\$ -	\$ -	\$ -	\$ 60,413
11,472	-	-	11,472
-	-	-	68,874
<u>11,472</u>	<u>-</u>	<u>-</u>	<u>140,759</u>
-	-	122,967	122,967
-	-	-	916,158
-	9,732	-	9,732
-	-	-	7,625
-	-	-	(42,498)
<u>-</u>	<u>9,732</u>	<u>122,967</u>	<u>1,013,984</u>
<u>\$ 11,472</u>	<u>\$ 9,732</u>	<u>\$ 122,967</u>	<u>\$ 1,154,743</u>

TOWNSHIP OF ABINGTON

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES

NON-MAJOR GOVERNMENTAL FUNDS

For the Year Ended December 31, 2018

	<u>Special Revenue</u>		
	<u>Highway Aid</u>	<u>Grant Fund</u>	<u>Rental Rehab</u>
REVENUES			
Interest, dividends, and rents	\$ 19,113	\$ -	\$ -
Intergovernmental revenues	1,682,948	454,253	-
Other	5,787	40,535	-
Total Revenues	<u>1,707,848</u>	<u>494,788</u>	<u>-</u>
EXPENDITURES			
Current			
General government	-	251,693	-
Public safety	-	125,001	-
Highways and roads	1,634,109	37,861	-
Culture and recreation	-	14,221	-
Capital projects	-	-	-
Total Expenditures	<u>1,634,109</u>	<u>428,776</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>73,739</u>	<u>66,012</u>	<u>-</u>
Other Financing Sources (Uses)			
Sale of capital assets	<u>23,280</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>23,280</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	97,019	66,012	-
Fund Balance - Beginning	<u>819,139</u>	<u>(108,510)</u>	<u>7,625</u>
Fund Balance - Ending	<u>\$ 916,158</u>	<u>\$ (42,498)</u>	<u>\$ 7,625</u>

<u>Special Revenue</u>		<u>Capital Projects</u>	Total Non-major Governmental Funds
<u>Economic Development</u>	<u>Special Investigations</u>	<u>Parks Capital</u>	
\$ -	\$ -	\$ -	\$ 19,113
-	-	-	2,137,201
-	-	-	46,322
<u>-</u>	<u>-</u>	<u>-</u>	<u>2,202,636</u>
-	-	-	251,693
-	4,000	-	129,001
-	-	-	1,671,970
-	-	-	14,221
<u>-</u>	<u>-</u>	<u>3,752</u>	<u>3,752</u>
<u>-</u>	<u>4,000</u>	<u>3,752</u>	<u>2,070,637</u>
<u>-</u>	<u>(4,000)</u>	<u>(3,752)</u>	<u>131,999</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>23,280</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>23,280</u>
-	(4,000)	(3,752)	155,279
<u>-</u>	<u>13,732</u>	<u>126,719</u>	<u>858,705</u>
<u>\$ -</u>	<u>\$ 9,732</u>	<u>\$ 122,967</u>	<u>\$ 1,013,984</u>

TOWNSHIP OF ABINGTON

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES – BUDGET AND ACTUAL

HIGHWAY AID FUND

For the Year Ended December 31, 2018

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues			
Investment income and rent	\$ 6,000	\$ 19,113	\$ 13,113
Intergovernmental revenues	1,654,000	1,682,948	28,948
Other	<u>5,000</u>	<u>5,787</u>	<u>787</u>
Total Revenues	<u>1,665,000</u>	<u>1,707,848</u>	<u>42,848</u>
Expenditures			
Highways and roads	<u>1,767,178</u>	<u>1,634,109</u>	<u>133,069</u>
Total Expenditures	<u>1,767,178</u>	<u>1,634,109</u>	<u>133,069</u>
Excess (Deficiency) of Revenues Over Expenditures	(102,178)	73,739	175,917
Other Financing Sources (Uses)			
Sale of capital assets	<u>21,876</u>	<u>23,280</u>	<u>(1,404)</u>
Total Other Financing Sources (Uses)	<u>21,876</u>	<u>23,280</u>	<u>(1,404)</u>
Net Change in Fund Balance	<u>\$ (80,302)</u>	97,019	<u>\$ 174,513</u>
Fund Balance - Beginning		<u>819,139</u>	
Fund Balance - Ending		<u>\$ 916,158</u>	

TOWNSHIP OF ABINGTON

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION –
BUDGET AND ACTUAL

SEWER FUND

For the Year Ended December 31, 2018

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues			
Sewer charges	\$ 7,709,000	\$ 7,897,767	\$ 188,767
Joint sewer agreements	1,072,099	1,061,527	(10,572)
Miscellaneous	<u>31,000</u>	<u>41,948</u>	<u>10,948</u>
Total Revenues	<u>8,812,099</u>	<u>9,001,242</u>	<u>189,143</u>
Expenditures			
Sewer operations	2,165,089	2,107,437	57,652
Sewage disposal and collections	3,377,891	1,329,425	2,048,466
Joint sewer agreements	2,745,000	2,840,181	(95,181)
Pension and OPEB payments	-	334,730	(334,730)
Insurance premiums	395,485	365,464	30,021
Depreciation and amortization	<u>-</u>	<u>1,346,623</u>	<u>(1,346,623)</u>
Total Expenditures	<u>8,683,465</u>	<u>8,323,860</u>	<u>359,605</u>
Operating Income (Loss)	<u>128,634</u>	<u>677,382</u>	<u>548,748</u>
Nonoperating Revenues (Expense)			
Interest and Investment income	56,000	104,511	48,511
Principal payment	(2,095,000)	-	2,095,000
Interest expense	(192,985)	(190,909)	2,076
Unrealized gain on investments	<u>-</u>	<u>(2,007)</u>	<u>(2,007)</u>
Total Nonoperating Revenues (Expense)	<u>(2,231,985)</u>	<u>(88,405)</u>	<u>2,143,580</u>
Change in Net Position	<u>\$ (2,103,351)</u>	588,977	<u>\$ 2,692,328</u>
Net Position - Beginning		<u>19,562,362</u>	
Net Position - Ending		<u>\$ 20,151,339</u>	

TOWNSHIP OF ABINGTON

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION—
BUDGET AND ACTUAL

REFUSE FUND

For the Year Ended December 31, 2018

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues			
Refuse charges	\$ 5,174,500	\$ 5,188,286	\$ 13,786
Miscellaneous	285,000	263,334	(21,666)
Total Revenues	<u>5,459,500</u>	<u>5,451,620</u>	<u>(7,880)</u>
Expenditures			
Operations	1,359,755	1,337,971	21,784
Disposal and collections	3,967,179	3,870,821	96,358
Pension and OPEB payments	-	76,000	(76,000)
Insurance premiums	269,205	267,490	1,715
Depreciation	-	604,200	(604,200)
Total Expenditures	<u>5,596,139</u>	<u>6,156,482</u>	<u>(560,343)</u>
Operating Income (Loss)	<u>(136,639)</u>	<u>(704,862)</u>	<u>(568,223)</u>
Nonoperating Revenues (Expense)			
Interest and Investment income	28,000	42,965	14,965
Grants	324,825	385,649	60,824
Capital purchases	(54,000)	-	54,000
Principal payment	(235,000)	-	235,000
Interest expense	(36,410)	(30,583)	5,827
Unrealized gain on investments	-	(62)	(62)
Total Nonoperating Revenues (Expense)	<u>27,415</u>	<u>397,969</u>	<u>370,554</u>
Change in Net Position	<u>\$ (109,224)</u>	(306,893)	<u>\$ (197,669)</u>
Net Position - Beginning (Restated)		<u>16,621</u>	
Net Position - Ending		<u>\$ (290,272)</u>	

TOWNSHIP OF ABINGTON

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION –
BUDGET AND ACTUAL

WORKERS COMPENSATION FUND

For the Year Ended December 31, 2018

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues			
Charges for services	\$ 707,000	\$ 707,000	\$ -
Other revenues	-	90,839	90,839
Total Revenues	<u>707,000</u>	<u>797,839</u>	<u>90,839</u>
Expenditures			
Benefit payments	959,000	756,988	202,012
Insurance expense	7,000	1,789	5,211
Miscellaneous expense	11,000	7,605	3,395
Total Expenditures	<u>977,000</u>	<u>766,382</u>	<u>210,618</u>
Operating Income (Loss)	<u>(270,000)</u>	<u>31,457</u>	<u>301,457</u>
Nonoperating Revenues			
Interest and Investment income	45,000	(1,115)	(46,115)
Total Nonoperating Revenues	<u>45,000</u>	<u>(1,115)</u>	<u>(46,115)</u>
Change in Net Position	<u>\$ (225,000)</u>	30,342	<u>\$ 255,342</u>
Net Position - Beginning		<u>1,366,966</u>	
Net Position - Ending		<u>\$ 1,397,308</u>	

TOWNSHIP OF ABINGTON

COMBINING STATEMENT OF NET POSITION

FIDUCIARY FUNDS-PENSION AND OTHER
EMPLOYEE BENEFIT TRUST PLANS

December 31, 2018

	Pension and Other Employee Benefit Trust Plans						Tuition Reim- bursement	Total
	Police Pension	Non-Uniformed Pension			Health Care Offset Fund			
	Defined Benefit	Defined Contribution	Total Non-Uniformed					
<u>ASSETS</u>								
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ 3,653,328	\$ 29,358	\$ 3,682,686	
Contributions receivable	-	3,431	-	3,431	-	-	3,431	
Accrued interest	1,806	1,786	-	1,786	-	-	3,592	
Other receivables	-	-	-	-	-	-	-	
Investments, at fair value:								
Money market funds	1,178,244	1,696,147	-	1,696,147	-	-	2,874,391	
Mutual funds	55,616,515	52,204,922	252,065	52,456,987	14,749,665	-	122,823,167	
Total Assets	<u>56,796,565</u>	<u>53,906,286</u>	<u>252,065</u>	<u>54,158,351</u>	<u>18,402,993</u>	<u>29,358</u>	<u>129,387,267</u>	
<u>LIABILITIES</u>								
Accounts payable	-	-	-	-	15,583	9,951	25,534	
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,583</u>	<u>9,951</u>	<u>25,534</u>	
<u>NET POSITION</u>								
Net Position - Restricted for:								
Pension benefits	56,796,565	53,906,286	252,065	54,158,351	-	-	110,954,916	
Other post employment benefits	-	-	-	-	18,387,410	19,407	18,406,817	
Total Net Position	<u>\$ 56,796,565</u>	<u>\$ 53,906,286</u>	<u>\$ 252,065</u>	<u>\$ 54,158,351</u>	<u>\$ 18,387,410</u>	<u>\$ 19,407</u>	<u>\$ 129,361,733</u>	

TOWNSHIP OF ABINGTON

COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET POSITION

FIDUCIARY FUNDS

For the Year Ended December 31, 2018

	Pension and Other Employee Benefit Trust Plans						Tuition Reim- bursement	Total
	Non-Uniformed Pension				Health Care Offset Fund			
	Police Pension	Defined Benefit	Defined Contribution	Total Non-Uniformed				
Additions								
Contributions								
Member contributions	\$ 501,917	\$ 467,457	\$ 81,286	\$ 548,743	\$ 194,640	\$ -	\$ 1,245,300	
Employer contributions	843,610	-	81,286	81,286	3,453,309	-	4,378,205	
State aid	974,752	552,359	-	552,359	-	-	1,527,111	
Total Contributions	<u>2,320,279</u>	<u>1,019,816</u>	<u>162,572</u>	<u>1,182,388</u>	<u>3,647,949</u>	<u>-</u>	<u>7,150,616</u>	
Investment Income								
Net appreciation (depreciation) in								
fair value of investments	(4,037,969)	(3,784,764)	(13,402)	(3,798,166)	(1,109,077)	-	(8,945,212)	
Interest and Dividends	1,021,447	985,029	-	985,029	266,041	496	2,273,013	
Total investment earnings	(3,016,522)	(2,799,735)	(13,402)	(2,813,137)	(843,036)	496	(6,672,199)	
Less investment expense	(104,855)	(107,696)	(1,842)	(109,538)	-	-	(214,393)	
Net Investment Income	<u>(3,121,377)</u>	<u>(2,907,431)</u>	<u>(15,244)</u>	<u>(2,922,675)</u>	<u>(843,036)</u>	<u>496</u>	<u>(6,886,592)</u>	
Other Income								
	101	91	-	91	-	-	192	
Total Additions	<u>(800,997)</u>	<u>(1,887,524)</u>	<u>147,328</u>	<u>(1,740,196)</u>	<u>2,804,913</u>	<u>496</u>	<u>264,216</u>	
Deductions								
Benefits	3,770,210	3,721,402	-	3,721,402	1,403,187	-	8,894,799	
Administrative expenses	25,066	25,505	-	25,505	-	-	50,571	
Miscellaneous	-	-	-	-	-	28,226	28,226	
Refund of member contributions	-	21,105	-	21,105	-	-	21,105	
Total Deductions	<u>3,795,276</u>	<u>3,768,012</u>	<u>-</u>	<u>3,768,012</u>	<u>1,403,187</u>	<u>28,226</u>	<u>8,994,701</u>	
Net Increase	(4,596,273)	(5,655,536)	147,328	(5,508,208)	1,401,726	(27,730)	(8,730,485)	
Net Position restricted for Pension, OPEB, and other benefits								
Beginning of Year	61,392,838	59,561,822	104,737	59,666,559	16,985,684	47,137	138,092,218	
End of Year	<u>\$ 56,796,565</u>	<u>\$ 53,906,286</u>	<u>\$ 252,065</u>	<u>\$ 54,158,351</u>	<u>\$ 18,387,410</u>	<u>\$ 19,407</u>	<u>\$ 129,361,733</u>	

TOWNSHIP OF ABINGTON

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION—
BUDGET AND ACTUAL

TUITION REIMBURSEMENT FUND

For the Year Ended December 31, 2018

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Investment Income			
Interest and dividends	\$ 5,000	\$ 496	\$ (4,504)
Total investment earnings	<u>5,000</u>	<u>496</u>	<u>(4,504)</u>
 Total Additions	 <u>5,000</u>	 <u>496</u>	 <u>(4,504)</u>
 Deductions			
Miscellaneous	<u>15,000</u>	<u>28,226</u>	<u>(13,226)</u>
Total Deductions	<u>15,000</u>	<u>28,226</u>	<u>(13,226)</u>
 Net Increase	 <u>\$ (10,000)</u>	 (27,730)	 <u>\$ (17,730)</u>
 Net Position Restricted For Trust for Other Benefits			
Beginning of Year		<u>47,137</u>	
End of Year		<u>\$ 19,407</u>	

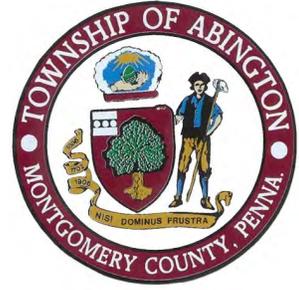
TOWNSHIP OF ABINGTON

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

CLEARING FUND

For the Year Ended December 31, 2018

Clearing Fund	Balance January 1, <u>2018</u>	<u>Additions</u>	<u>Deductions</u>	Balance December 31, <u>2018</u>
Assets:				
Cash	\$ 3,000	\$ 87,565	\$ (88,296)	\$ 2,269
Other receivables	<u>19,250</u>	<u>-</u>	<u>(19,250)</u>	<u>-</u>
Total Assets	<u>\$ 22,250</u>	<u>\$ 87,565</u>	<u>\$ (107,546)</u>	<u>\$ 2,269</u>
Liabilities:				
Accounts payable	<u>\$ 22,250</u>	<u>\$ 87,565</u>	<u>\$ (107,546)</u>	<u>\$ 2,269</u>



STATISTICAL SECTION

STATISTICAL SECTION

This section of the Township of Abington's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the Township's overall financial health.

<u>Contents</u>	<u>Page</u>
Financial Trends	107
These schedules contain trend information to help the reader understand how the Township's financial performance and well-being have changed over time.	
Revenue Capacity	113
These schedules contain information to help the reader assess the Township's most significant local revenue source – the property tax.	
Debt Capacity	118
These schedules present information to help the reader assess the affordability of the Township's current levels of outstanding debt and the Township's ability to issue additional debt in the future.	
Demographic and Economic Information	122
These schedules offer demographic and economic indicators to help the reader understand the environment within which the Township's financial activities take place.	
Operating Information	125
These schedules contain service and infrastructure data to help the reader understand how the information in the Township's financial report relates to the services the government provides and the activities it performs.	

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual reports for the relevant year or Township records.

Township of Abington
Montgomery County, Pennsylvania
Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

	<u>2018</u>	<u>2017</u>	<u>2016¹</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Governmental activities										
Net Investment in Capital Assets	\$ 131,444	\$ 132,498	\$ 129,121	\$ 126,904	\$ 125,935	\$ 129,729	\$ 130,011	\$ 130,420	\$ 129,445	\$ 130,374
Restricted	4,665	5,456	1,174	2,110	1,053	1,439	1,160	1,109	6,048	4,391
Unrestricted	(43,714)	(39,028)	(34,100)	(4,444)	14,092	12,935	13,417	13,320	10,952	12,944
Total governmental activities net position	<u>\$ 92,395</u>	<u>\$ 98,926</u>	<u>\$ 96,195</u>	<u>\$ 124,570</u>	<u>\$ 141,080</u>	<u>\$ 144,103</u>	<u>\$ 144,588</u>	<u>\$ 144,849</u>	<u>\$ 146,445</u>	<u>\$ 147,709</u>
Business-type activities										
Net Investment in Capital Assets	\$ 45,897	\$ 45,014	\$ 44,069	\$ 43,231	\$ 43,058	\$ 42,545	\$ 45,329	\$ 45,605	\$ 44,184	\$ 43,346
Restricted	6,948	8,124	8,516	9,938	10,359	10,348	8,801	7,599	8,142	7,889
Unrestricted	481	640	560	3,331	4,751	5,406	5,886	5,295	5,863	5,506
Total business-type activities net position	<u>\$ 53,326</u>	<u>\$ 53,778</u>	<u>\$ 53,145</u>	<u>\$ 56,500</u>	<u>\$ 58,168</u>	<u>\$ 58,299</u>	<u>\$ 60,016</u>	<u>\$ 58,499</u>	<u>\$ 58,189</u>	<u>\$ 56,741</u>
Primary government										
Net Investment in Capital Assets	\$ 177,341	\$ 177,512	\$ 173,190	\$ 170,135	\$ 168,993	\$ 172,274	\$ 175,340	\$ 176,025	\$ 173,629	\$ 173,720
Restricted	11,613	13,580	9,690	12,048	11,412	11,787	9,961	8,709	14,190	12,279
Unrestricted	(43,233)	(38,388)	(33,540)	(1,113)	18,843	18,342	19,303	18,614	16,815	18,450
Total primary government net position	<u>\$ 145,721</u>	<u>\$ 152,704</u>	<u>\$ 149,340</u>	<u>\$ 181,070</u>	<u>\$ 199,248</u>	<u>\$ 202,403</u>	<u>\$ 204,604</u>	<u>\$ 203,348</u>	<u>\$ 204,634</u>	<u>\$ 204,449</u>

¹GASB #75 was implemented in 2017, net position was restated for 2016

**Township of Abington
Montgomery County, Pennsylvania
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)**

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Expenses										
Governmental Activities:										
Administration	\$ 1,047	\$ 5,123	\$ 5,107	\$ 1,201	\$ 1,374	\$ 1,174	\$ 5,423	\$ 5,699	\$ 4,157	\$ 5,196
Codes and Engineering	925	1,021	1,039	1,051	998	955	801	793	755	783
Police and Emergency Services	32,296	22,909	23,628	23,650	21,452	20,208	17,228	17,286	16,911	17,128
Public Works	9,919	6,728	10,054	11,116	10,671	9,866	8,898	9,237	8,562	8,693
Library	2,761	2,626	2,777	2,866	2,641	2,641	2,200	2,211	2,173	2,109
Parks	3,742	3,461	4,181	4,905	4,446	4,376	3,987	4,029	4,503	4,018
Community Development	919	1,489	802	711	809	1,318	1,148	1,136	987	1,133
Economic Development	-	-	-	-	-	-	3	-	-	-
Miscellaneous	-	-	-	-	-	22	-	-	-	-
Interest on debt	106	135	174	219	264	215	293	248	339	448
Total governmental activities expenses	<u>51,715</u>	<u>43,492</u>	<u>47,762</u>	<u>45,719</u>	<u>42,655</u>	<u>40,775</u>	<u>39,981</u>	<u>40,639</u>	<u>38,387</u>	<u>39,508</u>
Business-type activities:										
Sewer	9,486	8,902	10,070	9,506	9,285	10,706	8,700	9,285	8,893	9,366
Refuse	6,187	6,165	6,417	6,325	5,821	5,844	5,639	5,609	5,319	5,420
Total business-type activities expenses	<u>15,673</u>	<u>15,067</u>	<u>16,487</u>	<u>15,831</u>	<u>15,106</u>	<u>16,550</u>	<u>14,339</u>	<u>14,894</u>	<u>14,212</u>	<u>14,786</u>
Total primary government expenses	<u>\$ 67,388</u>	<u>\$ 58,559</u>	<u>\$ 64,249</u>	<u>\$ 61,550</u>	<u>\$ 57,761</u>	<u>\$ 57,325</u>	<u>\$ 54,320</u>	<u>\$ 55,533</u>	<u>\$ 52,599</u>	<u>\$ 54,294</u>
Program Revenues										
Governmental Activities:										
Charges for services:										
Administration	\$ 500	\$ 682	\$ 628	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Codes and Engineering	1,652	1,043	1,512	1,938	1,132	1,096	1,161	1,062	1,218	1,427
Police and Emergency Services	758	759	701	738	922	397	737	761	511	663
Public Works	-	-	-	-	-	-	10	33	-	9
Parks	792	797	848	933	902	894	846	850	854	808
Community Development	-	-	-	-	-	-	85	-	38	18
Operating grants and contributions:										
Administration	423	182	81	22	23	31	-	-	-	-
Codes and engineering	42	51	58	33	34	37	-	-	-	-
Police and Emergency Services	1,199	1,056	1,066	1,171	903	782	139	368	308	635
Public Works	1,898	1,813	1,983	1,924	1,552	1,742	2,556	1,811	1,451	1,243
Library	83	102	139	88	90	103	-	-	-	-
Parks	126	159	147	155	154	174	-	-	-	508
Community Development	-	-	-	22	27	51	-	-	-	-
Economic Development	-	-	-	-	-	-	-	-	-	-
Capital grants and contributions:										
Administration	-	-	-	-	-	-	354	55	292	-
Police and Emergency Services	-	-	451	-	-	-	41	195	2	102
Public Works	391	530	1,044	642	122	155	46	282	970	-
Parks	-	-	-	-	-	-	168	8	59	-
Community Development	754	1,342	655	584	682	1,100	1,073	1,118	923	1,207
Economic Development	-	-	-	-	-	-	-	-	-	-
Total governmental activities program revenues	<u>8,618</u>	<u>8,516</u>	<u>9,313</u>	<u>8,250</u>	<u>6,543</u>	<u>6,562</u>	<u>7,216</u>	<u>6,543</u>	<u>6,626</u>	<u>6,620</u>

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Township of Abington
Montgomery County, Pennsylvania
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Business-type activities:										
Charges for services:										
Sewer	9,030	9,381	8,892	9,040	9,027	9,178	10,092	9,339	8,842	9,165
Refuse	5,188	5,175	5,158	5,432	5,109	4,879	4,935	5,062	5,113	5,122
Operating grants and contributions	386	613	357	305	497	263	182	-	265	815
Capital grants and contributions	-	-	-	-	-	-	-	-	-	-
Total business-type activities program revenues	<u>14,604</u>	<u>15,169</u>	<u>14,407</u>	<u>14,777</u>	<u>14,633</u>	<u>14,320</u>	<u>15,209</u>	<u>14,401</u>	<u>14,220</u>	<u>15,102</u>
Total primary government program revenues	<u>\$ 23,222</u>	<u>\$ 23,685</u>	<u>\$ 23,720</u>	<u>\$ 23,027</u>	<u>\$ 21,176</u>	<u>\$ 20,882</u>	<u>\$ 22,425</u>	<u>\$ 20,944</u>	<u>\$ 20,846</u>	<u>\$ 21,722</u>
Net (expense)/revenue										
Governmental activities	43,097	34,976	38,448	37,467	36,112	(34,213)	(32,764)	(34,097)	(31,762)	(32,889)
Business-type activities	1,069	(102)	2,080	1,054	474	(2,230)	869	(493)	8	316
Total primary government net expense	<u>\$ 44,166</u>	<u>\$ 34,874</u>	<u>\$ 40,528</u>	<u>\$ 38,521</u>	<u>\$ 36,586</u>	<u>\$ (36,443)</u>	<u>\$ (31,895)</u>	<u>\$ (34,590)</u>	<u>\$ (31,754)</u>	<u>\$ (32,573)</u>
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Real Estate taxes	\$ 14,552	\$ 14,811	\$ 14,167	\$ 13,316	\$ 13,303	\$ 13,173	\$ 12,982	\$ 12,460	\$ 12,496	\$ 12,216
Transfer tax	1,499	1,407	1,291	1,104	1,342	1,153	1,248	724	811	871
Earned income tax	8,223	7,957	7,953	7,918	7,329	7,969	6,980	6,675	6,312	6,515
Business, Mercantile and LST	8,034	9,092	8,342	7,804	7,382	7,338	7,012	7,019	6,401	7,064
Unrestricted grants and contributions	34	33	34	34	38	36	1,260	1,911	1,151	1,215
Investment earnings	455	334	247	907	757	739	198	204	245	274
Miscellaneous	3,768	4,073	3,969	2,886	2,938	3,321	2,890	3,508	3,082	3,236
Transfers	-	-	-	-	-	-	-	-	-	-
Total governmental activities	<u>36,565</u>	<u>37,707</u>	<u>36,003</u>	<u>33,969</u>	<u>33,089</u>	<u>33,729</u>	<u>32,570</u>	<u>32,501</u>	<u>30,498</u>	<u>31,391</u>
Business-type activities:										
Unrestricted grants and contributions	-	-	-	-	-	-	250	406	942	908
Investment earnings	191	204	224	289	255	343	362	313	430	384
Miscellaneous	426	327	381	536	87	171	198	83	69	62
Transfers	-	-	-	-	-	-	-	-	-	-
Total business-type activities	<u>617</u>	<u>531</u>	<u>605</u>	<u>825</u>	<u>342</u>	<u>514</u>	<u>810</u>	<u>802</u>	<u>1,441</u>	<u>1,354</u>
Total primary government	<u>\$ 37,182</u>	<u>\$ 38,238</u>	<u>\$ 36,608</u>	<u>\$ 34,794</u>	<u>\$ 33,431</u>	<u>\$ 34,243</u>	<u>\$ 33,380</u>	<u>\$ 33,303</u>	<u>\$ 31,939</u>	<u>\$ 32,745</u>
Change in Net Position										
Governmental activities	\$ (6,531)	\$ 2,731	\$ (2,444)	\$ (3,499)	\$ (3,023)	\$ (484)	\$ (194)	\$ (1,595)	\$ (1,264)	\$ (1,497)
Business-type activities	(452)	633	(1,475)	(228)	(131)	(1,717)	1,679	309	1,449	1,669
Total primary government	<u>\$ (6,983)</u>	<u>\$ 3,364</u>	<u>\$ (3,919)</u>	<u>\$ (3,727)</u>	<u>\$ (3,154)</u>	<u>\$ (2,201)</u>	<u>\$ 1,485</u>	<u>\$ (1,286)</u>	<u>\$ 185</u>	<u>\$ 172</u>

Township of Abington
Montgomery County, Pennsylvania
Governmental Activities Tax Revenues By Source
Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

Fiscal Year	Property Tax	Deed Transfer Tax	Earned Income Tax	Business Mercantile and Occupational Privilege Tax	Total
2009	12,216 ¹	871	6,515	7,065	26,667
2010	12,496 ²	811	6,312	6,402	26,021
2011	12,460 ³	724	6,675	7,019	26,878
2012	12,982 ⁴	1,248	6,980	7,012	28,222
2013	13,173 ⁵	1,153	7,969	7,338	29,633
2014	13,302	1,342	7,329	7,382	29,355
2015	13,316	1,104	7,918	7,840	30,178
2016	14,167 ⁶	1,292	7,953	8,342	31,754
2017	14,811	1,407	7,957	9,092	33,267
2018	14,552	1,499	8,223	8,034	32,308

¹Increase due to .04 millage increase for property (fire) tax.

²Increase due to .0841 millage increase for property tax (.0621 general purpose - .022 fire tax)

³Decrease due to change in taxable assessed valuation.

⁴Increase due to .198 millage increase for property (general purpose) tax.

⁵Increase due to .052 millage increase for property (fire) tax.

⁶Increase due to .2319 millage increase for property (.1529 general purpose and .079 fire) tax.

**Township of Abington
Montgomery County, Pennsylvania
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)
(amounts expressed in thousands)**

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011²</u>	<u>2010¹</u>	<u>2009</u>
General Fund										
Reserved									\$ 4	\$ -
Unreserved, undesignated									5,274	6,305
Unassigned									8,252	7,558
Nonspendable-prepaid items	\$ 9	\$ -	\$ 19	\$ 5	\$ 23	\$ 19	\$ 1	\$ 3	-	-
Restricted	-	-	-	-	-	-	-	-	-	-
Committed	1,381	1,598	2,234	3,666	4,062	4,062	4,166	6,723	-	-
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	12,899	14,437	14,399	12,746	10,700	15,157	12,289	7,798	-	-
<i>Total general fund</i>	<u>\$ 14,289</u>	<u>\$ 16,035</u>	<u>\$ 16,652</u>	<u>\$ 16,417</u>	<u>\$ 14,785</u>	<u>\$ 19,238</u>	<u>\$ 16,456</u>	<u>\$ 14,524</u>	<u>\$ 13,530</u>	<u>\$ 13,863</u>
All Other Governmental Funds										
Reserved									\$ -	\$ -
Unreserved, reported in:										
Special revenue funds									633	636
Capital projects funds									5,042	3,431
Nonspendable-prepaid items		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Restricted	4,467	5,169	865	1,298	302	1,072	926	832	-	-
Committed	1,913	1,326	1,145	1,189	1,128	1,128	2,193	2,698	-	-
Assigned	4,407	2,170	4,595	3,931	6,907	1,258	1,063	326	-	-
Unassigned	(42)	(108)	(10)	-	-	-	-	-	-	-
<i>Total all other governmental funds</i>	<u>\$ 10,745</u>	<u>\$ 8,557</u>	<u>\$ 6,595</u>	<u>\$ 6,418</u>	<u>\$ 8,337</u>	<u>\$ 3,458</u>	<u>\$ 4,182</u>	<u>\$ 3,856</u>	<u>\$ 5,675</u>	<u>\$ 4,067</u>
<i>Total Government Funds</i>	<u>\$ 25,034</u>	<u>\$ 24,592</u>	<u>\$ 23,247</u>	<u>\$ 22,835</u>	<u>\$ 23,122</u>	<u>\$ 22,696</u>	<u>\$ 20,638</u>	<u>\$ 18,380</u>	<u>\$ 19,205</u>	<u>\$ 17,930</u>

¹The decrease in fund balance was a planned use of fund balance for capital projects.

²New Fund Balance Classifications per GASB #54.

Township of Abington
Montgomery County, Pennsylvania
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)
(amounts expressed in thousands)

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Revenues										
Real estate taxes	\$ 14,557	\$ 14,835	\$ 14,214	\$ 13,296	\$ 13,324	\$ 13,236	\$ 12,988	\$ 12,435	\$ 12,514	\$ 12,209
Transfer taxes	1,499	1,407	1,292	1,104	1,342	1,153	1,248	724	811	871
Earned income taxes	8,223	7,957	7,953	7,918	7,329	7,969	6,980	6,675	6,312	6,516
Business, Mercantile taxes and LST	8,034	9,092	8,342	7,840	7,382	7,338	7,012	7,019	6,402	7,065
Fees, licenses and permits	4,070	3,524	3,936	4,322	3,656	3,275	3,230	3,100	2,959	3,209
Investment income and rent	1,230	1,046	912	907	757	729	720	676	685	725
Grants	4,910	5,190	5,537	4,675	3,625	4,212	5,466	5,740	5,134	4,680
Fines and forfeitures	196	202	199	226	239	252	288	298	291	289
Program revenues	792	797	847	933	902	894	846	850	854	808
Other	1,103	1,465	1,444	916	1,029	1,254	1,072	1,555	1,180	1,675
Total Revenues	<u>44,614</u>	<u>45,515</u>	<u>44,676</u>	<u>42,137</u>	<u>39,585</u>	<u>40,312</u>	<u>39,850</u>	<u>39,072</u>	<u>37,142</u>	<u>38,047</u>
Expenditures										
General government	824	1,067	620	829	682	730	778	795	1,040	494
Public safety	23,474	21,300	21,328	20,194	19,677	18,852	17,544	17,944	17,368	17,482
Health and welfare	-	-	-	-	-	-	-	-	-	-
Highways and roads	6,269	5,699	5,920	8,364	7,559	6,813	5,378	5,897	6,379	6,000
Culture and recreation	7,156	6,998	6,562	6,668	6,423	6,082	5,804	5,894	5,778	5,788
Miscellaneous	2,874	4,509	3,716	3,321	5,180	2,769	2,503	2,767	1,839	1,835
Debt Service:										
Principal	1,895	1,865	1,665	1,585	1,075	1,570	1,550	1,309	1,009	4,760
Interest	194	231	270	333	160	219	295	253	277	691
Capital projects	2,525	3,291	5,119	1,192	778	1,263	6,315	4,747	4,923	2,866
Total Expenditures	<u>45,211</u>	<u>44,960</u>	<u>45,200</u>	<u>42,486</u>	<u>41,534</u>	<u>38,298</u>	<u>40,167</u>	<u>39,606</u>	<u>38,613</u>	<u>39,916</u>
Excess (Deficiency) of revenues over expenditures	(597)	361	(524)	(349)	(1,949)	2,014	(317)	(534)	(1,471)	(1,869)
Other Financing Sources (uses)										
Issuance of debt	1,000	718	363	-	4,150	-	3,000	-	6,115	4,000
Payment to refund bond escrow agent	-	-	-	-	588	-	-	-	(3,080)	-
Proceeds from sale of fixed assets	38	71	59	47	(1,833)	65	-	-	-	-
Transfers in	2,715	2,553	1,303	467	6,996	500	3,194	500	3,515	804
Transfers out	(2,715)	(2,553)	(1,303)	(467)	(6,996)	(500)	(3,619)	(790)	(3,805)	(1,054)
Unrealized loss on investments	-	-	-	-	-	(22)	-	-	-	-
Total other financing sources (uses)	<u>1,038</u>	<u>789</u>	<u>422</u>	<u>47</u>	<u>2,905</u>	<u>43</u>	<u>2,575</u>	<u>(290)</u>	<u>2,745</u>	<u>3,750</u>
Net Change in Fund Balances	<u>\$ 441</u>	<u>\$ 1,344</u>	<u>\$ (102)</u>	<u>\$ (302)</u>	<u>\$ 956</u>	<u>\$ 2,057</u>	<u>\$ 2,258</u>	<u>\$ (824)</u>	<u>\$ 1,274</u>	<u>\$ 1,881</u>
Debt service as a percentage of noncapital expenditures	4.97%	5.12%	4.74%	4.95%	3.16%	4.95%	5.30%	4.40%	3.89%	14.71%

**Township of Abington
Montgomery County, Pennsylvania
General Governmental Tax Revenues By Source
Last Ten Fiscal Years
(modified accrual basis of accounting)
(amounts expressed in thousands)**

Fiscal Year	Property Tax	Deed Transfer Tax	Earned Income Tax	Business, Mercantile and Local Service Tax
2009	12,209	871	6,516	7,065
2010	12,514	811	6,312	6,402
2011	12,435	724	6,675	7,019
2012	12,988	1,248	6,980	7,012
2013	13,236	1,153	7,969	7,338
2014	13,303	1,342	7,329	7,382
2015	13,295	1,104	7,918	7,840
2016	14,214	1,292	7,953	8,342
2017	14,835	1,406	7,957	9,092
2018	14,557	1,499	8,223	8,034

Township of Abington
Montgomery County, Pennsylvania
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years
(modified accrual basis of accounting)
(amounts expressed in thousands)

Fiscal Year	Real Property Residential Property³	Commercial Property³	Total Assessed Value¹	Exempted Real Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value²	Ratio of Total Taxable Assessed Value to Total Estimated Actual Value²
2009	\$ 2,889,300	\$ 1,090,452	\$ 3,979,752	\$ 587,797	\$ 3,391,955	3.637	\$ 6,046,266	56.1%
2010	2,871,985	1,108,001	3,979,987	588,557	3,391,430	3.721	5,847,293	58.0%
2011	N/A	N/A	3,975,017	589,120	3,385,897	3.721	5,461,125	62.0%
2012	N/A	N/A	3,970,006	588,352	3,381,654	3.919	5,333,839	63.4%
2013	N/A	N/A	3,972,186	590,548	3,381,638	3.971	5,891,356	57.4%
2014	N/A	N/A	3,977,120	594,333	3,382,787	3.971	6,019,194	56.2%
2015	N/A	N/A	3,987,218	593,733	3,393,485	3.971	6,048,993	56.1%
2016	N/A	N/A	3,989,005	594,577	3,394,428	4.203	6,050,674	56.1%
2017	N/A	N/A	4,001,072	595,266	3,405,806	4.203	6,691,171	50.9%
2018	N/A	N/A	4,069,384	598,558	3,470,826	4.443	N/A ⁴	N/A ⁴

Data sources

¹Source: County assessment tax duplicate.

²Source: State Tax Equalization Board Common Level Ratio.

³County Assessor's Office does not provide this information as of 2011 forward.

⁴State Tax Equalization Board Statistics are not available until after July 1st

**Township of Abington
Montgomery County, Pennsylvania
Property Tax Rates
Direct and Overlapping Governments
Last Ten Fiscal Years**

Fiscal Year	<u>Township of Abington</u>			<u>Montgomery County</u>			<u>Abington School District</u>			Total Direct & Overlapping Rates
	Operating Millage	Debt Service Millage	Total Township Millage	Operating Millage	Debt Service Millage¹	Total County Millage	Operating Millage	Debt Service Millage²	Total School Millage	
2009	3.237	0.400	3.637	2.695	-	2.695	25.344	1.750	27.090	33.422
2010	3.321	0.400	3.721	2.695	-	2.695	25.162	1.920	27.080	33.496
2011	3.321	0.400	3.721	2.695	-	2.695	25.108	1.970	27.080	33.496
2012	3.389	0.530	3.919	3.152	-	3.152	25.247	1.830	27.080	34.151
2013	3.451	0.520	3.971	3.152	-	3.152	25.312	1.770	27.080	34.203
2014	3.451	0.520	3.971	3.152	-	3.152	27.246	1.760	29.006	36.129
2015	3.451	0.520	3.971	3.152	-	3.152	28.021	1.869	29.890	37.013
2016	3.683	0.520	4.203	3.459	-	3.459	29.250	1.580	30.830	38.492
2017	3.683	0.520	4.203	3.459	-	3.459	30.037	1.733	31.770	39.432
2018	3.923	0.520	4.203	3.849	-	3.849	30.024	1.746	31.770	39.822

Data sources

¹Montgomery County Finance Office

²Abington School District

Beginning with 2009 County does not breakout millage for debt service

**Township of Abington
Montgomery County, Pennsylvania
Principal Property Taxpayers
Current Year and Ten Years Ago
(amounts expressed in thousands)**

Taxpayer	Type of Business	2018			2009		
		Taxable Assessed Valuation ¹	Rank	Percentage of Total Assessed Valuation	Taxable Assessed Valuation ²	Rank	Percentage of Total Assessed Valuation
14236404	WG Park L P	\$ 100,980	1	2.91%	\$ 48,090	1	1.42%
31004007	Pleasantville Gardens Associates	31,036	2	0.89%	31,036	2	0.91%
66636006	BSC Jenkintown LP	24,150	3	0.70%			
66648003	Phila Presbytery Homes, Inc.	23,087	4	0.67%	22,165	3	0.65%
49664004	Pavilion Unit Acquisition LP	18,434	5	0.53%	20,808	4	0.61%
49688007	RVT Noble Town Center LLC	18,164	6	0.52%			
49232004	Old York Road LLC	14,861	7	0.43%			
49660008	Plaza Unit Acquisition LP	14,618	8	0.42%	14,619	5	0.43%
14236602	WG Park Anchor B LP	14,000	9	0.40%	14,000	6	0.41%
14236008	WG Park LP	13,554	10	0.39%	13,554	8	0.40%
28936005	Abington Hospital				12,822	10	0.38%
14236206	Bloomingdales ³				13,686	7	0.40%
49884036	Nobletown Center				13,143	9	0.39%
Total:	Totals	<u>\$ 272,884</u>		<u>7.86%</u>	<u>\$ 203,923</u>		<u>6.01%</u>

Data sources

¹Abington Township Tax Duplicate

²2009 Township of Abington CAFR

³Assessment Appeal Pending

³Bloomingdales assessment changed in 2013 to 11,020,000

**Township of Abington
Montgomery County, Pennsylvania
Property Tax Levies and Collections
Last Ten Fiscal Years
(amounts expressed in thousands)**

Fiscal Year Ended December 31	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2009	\$ 12,337	\$ 12,139	98.4%	195	\$ 12,334	100.0%
2010	12,620	12,456	98.7%	157	12,613	99.9%
2011	12,599	12,453	98.8%	143	12,596	100.0%
2012	13,253	13,097	98.8%	149	13,246	99.9%
2013	13,429	13,266	98.8%	153	13,419	99.9%
2014	13,433	13,302	99.0%	131	13,433	100.0%
2015	13,476	13,331	98.9%	144	13,475	100.0%
2016	14,267	14,134	99.1%	121	14,255	99.9%
2017	14,315	14,197	99.2%	61	14,258	99.6%
2018	14,588	14,439	99.0%			

Township of Abington
Montgomery County, Pennsylvania
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
(amounts expressed in thousands, except per capita amount)

Fiscal Year	Governmental Activities			Business-Type Activities		Total Primary Government	Percentage of Personal Income ²	Per Capita ¹
	General Obligation Bonds ³	Capital Leases	Notes Payable	General Obligation Bonds ³				
2009	\$ 7,628	17	0	\$ 22,430		\$ 30,075	1.65%	537
2010	9,719	41	0	20,600		30,360	1.57%	552
2011	8,409	0	0	18,270		26,679	1.37%	485
2012	9,860	0	0	16,105		25,965	1.22%	472
2013	8,290	0	0	16,800		25,090	1.17%	456
2014	9,454	0	0	14,435		23,889	1.09%	434
2015	8,817	0	0	12,584		21,401	0.94%	389
2016	6,660	0	290	9,782		16,732	0.68%	304
2017	5,422	0	289	8,792		14,503	0.59%	264
2018	4,580	0	145	6,351		11,076	0.45%	201

¹Population information is only available each 10 years from the U.S. Census

²See the Schedule of Demographic and Economic Statistics on page 122 for personal income and population data.

2017 and 2018 Personal Income Data not available therefore percentage is an estimate.

³Presented net of debt issuance premiums

Township of Abington
Montgomery County, Pennsylvania
Direct and Overlapping Governmental Activities Debt
Last Ten Fiscal Years
(amounts expressed in thousands, except per capita amount)

Fiscal Year	General Obligation Bonds	Percentage of Estimated Actual Taxable Value¹ of Property	Per Capita²
2009	\$ 30,058	0.50%	537
2010	30,319	0.52%	551
2011	26,679	0.49%	485
2012	25,965	0.49%	472
2013	25,090	0.43%	456
2014	23,350	0.39%	425
2015	19,525	0.32%	355
2016	16,441	0.27%	299
2017	14,214	0.21%	258
2018	10,931	N/A ³	199

Note: Details regarding the Township's outstanding debt can be found in the notes to the financial statements.

¹See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property on page 114 for property value data.

²Population data can be found in the Schedule of Demographic and Economic Statistics on page 122.

³State Tax Equalization Board's Common Level Ratio is not available until after July 1st.

**Township of Abington
Montgomery County, Pennsylvania
Ratios of General Bonded Debt Outstanding
As of December 31, 2018**

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable¹</u>	<u>Estimated Share of Overlapping Debt</u>
Direct:			
Township of Abington	\$ 4,725,190	100.00%	\$ 4,725,190
Overlapping:			
Montgomery County ²	385,000,000	5.80%	22,330,000
Abington School District ³	<u>168,445,000</u>	96.75%	<u>162,970,538</u>
Sub Total Overlapping Debt	<u>553,445,000</u>		<u>185,300,538</u>
 Total Direct and Overlapping	 <u><u>558,170,190</u></u>		 <u><u>190,025,728</u></u>

Data sources:

¹Assessed value data used to estimate applicable percentages provided by the County Board of Assessment.

²Montgomery County Finance Director.

³Abington School District Period Ending June 30, 2017 Audited Financial Statements.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the Township. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the Township of Abington. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account.

**Township of Abington
Montgomery County, Pennsylvania
Legal Debt Margin Information
Last Ten Fiscal Years
(amounts expressed in thousands)**

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Debt limit	\$ 150,823	\$ 148,775	\$ 141,689	\$ 137,787	\$ 140,001	\$ 133,702	\$ 129,539	\$ 125,984	\$ 117,285	\$ 127,089
Total net debt applicable to limit	<u>10,673</u>	<u>13,898</u>	<u>15,925</u>	<u>19,525</u>	<u>23,980</u>	<u>25,090</u>	<u>25,965</u>	<u>26,679</u>	<u>30,319</u>	<u>30,058</u>
Legal debt margin	<u>\$ 140,150</u>	<u>\$ 134,877</u>	<u>\$ 125,764</u>	<u>\$ 118,262</u>	<u>\$ 116,021</u>	<u>\$ 108,612</u>	<u>\$ 103,574</u>	<u>\$ 99,305</u>	<u>\$ 86,966</u>	<u>\$ 97,031</u>
Total net debt applicable to the limit as a percentage of debt limit	7.08%	9.34%	11.24%	14.17%	17.13%	18.77%	20.04%	21.18%	25.85%	23.65%

Debt Limit Formula for Fiscal Year 2018

Total net revenues (2016-2018)	#####	178,529,613
Three year average (borrowing base)	\$ 60,329,390	
Multiplier	250%	
Total nonelectoral debt limit	#####	

Note: The Local Government Unit Debt Act (Act 52 of 1978, reenacting and amending Act 185 of 1972) prescribes debt limits, net revenues and the calculation of borrowing base for all local government units in Pennsylvania. The "Debt Act" is administered by the Pennsylvania Department of Community and Economic Development.

**Township of Abington
Montgomery County, Pennsylvania
Demographic and Economic Statistics
Last Ten Fiscal Years**

Fiscal Year	Population¹	Personal Income² (in thousands)	Per Capita Personal Income	Median Age¹	School Enrollment³	Unemployment Rate⁴
2009	56,103	\$ 1,826,454	32,555	40.6	7,436	6.7%
2010	55,310	1,928,643	34,870	42.8	7,465	7.1%
2011	55,310	1,948,344	35,226	42.8	7,434	6.7%
2012	55,310	2,122,088	38,367	42.8	7,601	6.8%
2013	55,310	2,145,434	38,789	42.8	7,639	6.3%
2014	55,310	2,193,347	39,656	42.8	7,677	4.6%
2015	55,310	2,280,870	41,238	42.8	7,816	4.1%
2016	55,310	2,447,646	44,253	42.8	7,970	4.2%
2017	55,310	N/A	N/A	42.8	8,160	3.3%
2018	55,310	N/A	N/A	42.8	8,339	3.0%

Data sources

¹2000 and 2010 Official U.S. Census

²Pennsylvania Department of Education. Information received includes both Abington and Rockledge, therefore the percentage of Rockledge's population as compared to Abington's was used to calculate Abington's portion. 2017 and 2018 data not yet available.

³Abington School District

⁴Pennsylvania Department of Labor and Industry: Center for Workforce Information and Analysis.

Note: Unemployment rate is for Montgomery County as it is not maintained at the municipal level.

**Township of Abington
Montgomery County, Pennsylvania
Principal Employers
Current Year and Ten Years Ago**

Employer	2018			2009		
	Employees ¹	Rank	Percentage of Total Township Employment	Employees ²	Rank	Percentage of Total Township Employment
Abington Memorial Hospital (Hospital)	4,122	1	15.69%	4,479	1	19.26%
Willow Grove Mall	2,065	2	7.86%	1,843	3	7.93%
Sarah Care (Adult Day Care Services Center)	1,872	3	7.13%			
Holy Redeemer Health System (Hospital)	2,228	4	8.48%	2,199	2	9.46%
Abington School District (Public School District)	1,047	5	3.99%	1,070	5	4.60%
SPS Technologies (Manufacturer)	792	6	3.02%	1,140	4	4.90%
US Security Associates (Security Guard Services)	567	7	2.16%			
The Pennsylvania State University (College)	685	8	2.61%	590	8	2.54%
Federated Department Stores (Macy's & Bloomingdale's)	402	9	1.53%	719	6	3.09%
Giant (Food Market)	442	10	1.68%			
Abington Township (Municipal Government)				666	7	2.86%
Genuardi Markets (Retail Grocery Stores)				342	10	1.47%
Target (Department Store)				358	9	1.54%
Totals	<u>14,222</u>		<u>54.14%</u>	<u>13,406</u>		<u>57.65%</u>

Data Sources

¹2017- Local Service Tax Records

²2008 Township of Abington CAFR

**Township of Abington
Montgomery County, Pennsylvania
Full-Time Equivalent Employees by Function
Last Ten Fiscal Years**

Function	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Administration	12	15	16	16	16	16	16	16	16	16
Code Enforcement	7	7	7	7	7	6	6	6	6	6
Engineering	3	3	3	4	4	4	4	4	4	4
Sanitation	25	25	26	26	26	28	26	26	25	24
Highways and Streets	31	31	30	30	30	30	31	29	31	29
Vehicle Maintenance	6	7	7	7	7	7	6	7	7	7
Parks and Recreation	25	25	25	25	25	26	26	24	25	25
Public Safety										
Police										
Officers	92	92	92	92	92	92	92	87	88	91
Civilians	20	20	21	23	23	22	20	23	26	26
Fire	3	4	4	4	4	4	4	4	4	4
Library	23	23	23	23	23	23	24	24	23	23
WasteWater	17	16	16	16	16	18	18	18	18	18
Total	264	268	270	273	273	276	273	268	273	273

Source: Township payroll department.

**Township of Abington
Montgomery County, Pennsylvania
Operating Indicators by Function
Last Ten Fiscal Years**

Function¹	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Code Enforcement										
Permits Issued (Building, Electrical and Fire)	3,218	3,034	3,299	3,276	3,326	2,439	2,168	1,862	1,973	1,763
Police										
Physical Arrests	1,909	2,280	1,685	1,681	1,986	1,722	1,766	1,657	1,753	1,734
Total Crimes (Part I and II)	3,004	3,501	3,464	3,383	3,416	3,212	3,337	3,307	3,191	3,235
Traffic and Parking Citations	8,880	9,799	9,602	10,458	10,718	9,772	11,289	11,823	12,974	11,580
Highways and Streets										
Street resurfacing (miles)	22.00	22.00	18.00	15.30	14.20	8.06	4.70	7.10	7.34	7.26
Sanitation										
Tons of Commingled Recyclables	2,891	3,292	2,815	2,927	3,211	3,040	2,740	2,778	2,681	2,575
Tons of Paper	3,287	3,392	3,435	3,543	3,756	4,198	4,426	4,793	4,797	5,017
Tons of Refuse	16,992	17,900	17,155	17,208	17,575	17,583	17,805	18,328	17,583	18,409
Parks and Recreation										
Park Attendance	192,587	186,402	184,073	208,800	208,809	204,964	147,498	142,509	150,166	151,307
Pool Memberships	4,547	5,831	5,068	5,288	5,241	5,789	6,107	6,927	5,964	5,864
Wastewater										
Miles of sanitary sewers	260	216	216	216	216	216	216	216	216	216
Miles of storm sewers	120	119	119	119	119	119	119	119	119	116
Number of equivalent dwelling units connected	12,055	12,046	12,006	12,002	12,001	11,988	11,966	11,951	11,944	11,934
Daily average treatment in gallons (millions)	3.48	2.72	2.71	2.50	2.90	2.66	2.58	3.38	2.40	2.67
Maximum daily capacity of treatment plant in gallons (millions)	3.91	3.91	3.91	3.91	3.91	3.91	3.91	3.91	3.91	3.91
Facilities & Services not included in primary government:										
Library										
Circulation	474,907	441,939	458,109	459,806	472,830	491,824	492,701	502,424	494,324	506,055
Volumes	150,787	153,686	157,063	160,074	172,689	172,843	172,361	165,893	164,983	163,226
Fire										
Calls	1,683	1,576	1,581	1,823	1,846	1,498	1,789	1,849	1,705	1,735
Inspections	723	451	910	1,349	1,127	1,138	1,127	1,099	940	995
Second Alarmers Rescue Squad										
Emergency Rescue Calls	5,391	5,646	5,466	5,493	5,407	5,476	5,664	5,462	4,824	5,335

Data Sources

¹Various Township Departments.

**Township of Abington
Montgomery County, Pennsylvania
Capital Asset Statistics by Function
Last Ten Fiscal Years**

Function¹	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Highways and streets										
Streets (miles)										
County	3	3	3	3	3	3	3	3	3	3
Municipal ²	184	184	184	184	184	184	184	227	227	227
State ²	18	18	18	18	18	18	18	27	27	27
Street lights	5,200	5,200	5,200	5,200	5,200	5,200	5,200	5,200	5,200	5,200
Traffic signals	104	104	104	104	104	104	104	104	104	104
Parks and recreation										
Ball Fields	27	27	27	27	27	27	18	18	18	18
Community Centers	2	2	2	2	2	2	2	2	2	2
Golf Courses	2	2	2	2	2	2	2	2	2	2
Parks	23	23	23	23	23	23	23	23	23	22
Swimming pools	3	3	3	3	3	3	3	3	3	3
Tennis courts	10	10	10	10	10	10	12	12	12	12
Public Safety										
Police										
Station	1	1	1	1	1	1	1	1	1	1
Training Center	1	1	1	1	1	1	1	1	1	1
Sworn Officers	92	92	92	92	92	92	92	92	92	92
Sanitation										
Collection trucks	25	24	24	24	24	23	22	22	22	22
Sewer										
Treatment Plants	1	1	1	1	1	1	1	1	1	1
Pump Stations	15	15	15	15	15	15	15	15	15	15
Facilities & Services not included in primary government:										
Library										
Branches	2	2	2	2	2	2	2	2	2	2
Fire Services										
Stations	5	5	5	5	5	5	5	5	5	5
Volunteers	218	220	233	222	229	241	235	225	235	220

¹Source: Various Township Departments

²2012 Municipal and State Miles corrected per Engineering Department.

**TOWNSHIP OF ABINGTON
MONTGOMERY COUNTY,
PENNSYLVANIA**

SINGLE AUDIT REPORT

DECEMBER 31, 2018



936 Easton Rd., PO Box 754, Warrington, PA 18976 | 163 S. Broad St., Lansdale, PA 19446
70 W. Oakland Ave., Doylestown, PA 18901 | 130 Almshouse Rd. Suite 201A, Richboro, PA 18954
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Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

To the Honorable Township Commissioners
Township of Abington
Abington, Pennsylvania

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Township of Abington, Pennsylvania, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the Township of Abington's basic financial statements, and have issued our report thereon dated June 20, 2019.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Township of Abington, Pennsylvania's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Township of Abington, Pennsylvania's internal control. Accordingly, we do not express an opinion on the effectiveness of the Township of Abington, Pennsylvania's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Township of Abington, Pennsylvania's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Bee, Bergvall and Company, P.C.
Certified Public Accountants

Warrington, PA
June 20, 2019



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Independent Auditor's Report on Compliance for each Major Program
and on Internal Control over Compliance
Required by the Uniform Guidance

To the Honorable Township Commissioners
Township of Abington
Abington, Pennsylvania

Report on Compliance for Each Major Federal Program

We have audited the Township of Abington, Pennsylvania's compliance, with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Township of Abington, Pennsylvania's major federal programs for the year ended December 31, 2018. The Township of Abington, Pennsylvania's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Township of Abington, Pennsylvania's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Township of Abington, Pennsylvania's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Township of Abington, Pennsylvania's compliance with those requirements.

Opinion on Each Major Federal Program

In our opinion, the Township of Abington, Pennsylvania complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2018.

Report on Internal Control over Compliance

Management of the Township of Abington, Pennsylvania is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Township of Abington, Pennsylvania's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Township of Abington, Pennsylvania's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Township of Abington, Pennsylvania as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise Abington Township's basic financial statements. We have issued our report thereon dated June 20, 2019, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements, which collectively comprise the Township of Abington, Pennsylvania's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Bee, Bergvall & Co.

Bee, Bergvall and Company, P.C.
Certified Public Accountants

Warrington, PA
June 20, 2019

SCHEDULE 1
TOWNSHIP OF ABINGTON, PENNSYLVANIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

December 31, 2018

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Federal or Pass-Through Grantor's Number	Federal Expenditures December 31, 2018
US Department of Housing and Urban Development			
Community Development Block Grant	14.218	N/A	* \$ 948,184
Total US Department of Housing and Urban Development			<u>948,184</u>
US Department of Justice			
Equitable Sharing Funds	16.922	N/A	63,764
Bullet Proof Vest Partnership Program	16.607	N/A	<u>4,099</u>
Total US Department of Justice			<u>67,863</u>
US Department of Transportation			
Passed through PA Department of Transportation			
Highway Planning and Construction	20.205	Q24-X064-193	* 390,638
Passed through Delaware Valley Regional Planning Commission			
Highway Planning and Construction	20.205	TCDI#15-67-120	* <u>73,592</u>
			<u>464,230</u>
Passed through PA Department of Transportation			
Sobriety checkpoint	20.616	IDP-17-14	-
Sobriety checkpoint	20.616	IDP-18-41	<u>49,232</u>
			<u>49,232</u>
Passed through North Central Highway Safety Network			
AD & BUPA 17/18 combined	20.600	HSGP-2017/18-NCHSN-00008/03	<u>13,581</u>
Subtotal			<u>13,581</u>
Total US Department of Transportation			<u>527,043</u>
US Department of Homeland Security			
Passed through Federal Emergency Management Agency			
FASP SAFER Grant	97.083	N/A	<u>6,000</u>
Total US Department of Homeland Security			<u>6,000</u>
Total Federal Expenditures			<u>\$ 1,549,090</u>

* Denotes major program

TOWNSHIP OF ABINGTON, PENNSYLVANIA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

December 31, 2018

NOTE 1. Basis of Presentation

The accompanying Schedule of Federal Financial Awards includes the federal grant activity of the Township of Abington, Pennsylvania and is presented on the accrual basis of accounting. The Township of Abington reporting entity is defined in Note 1 of the Township's financial statements. Federal financial award revenues are reported in the Township's financial statements in the nonmajor funds.

The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of The Township of Abington, Pennsylvania, it is not intended to and does not present the financial position, changes of net position, or cash flows of the Township of Abington, Pennsylvania.

NOTE 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3. Indirect Cost Rate

The Township of Abington, Pennsylvania has elected not to use the 10% de minimis direct cost rate as allowed under the Uniform Guidance.

TOWNSHIP OF ABINGTON, PENNSYLVANIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

December 31, 2018

A. Summary of Audit Results

1. The auditor's report expresses an unmodified opinion on the financial statements of the Township of Abington, Pennsylvania and were prepared in accordance with GAAP.
2. No significant deficiencies relating to the audit of the financial statements are reported in the Independent Auditor's Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*. No material weaknesses are reported.
3. No instances of noncompliance material to the financial statements of Township of Abington, Pennsylvania, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs were disclosed during the audit. No material weaknesses are reported.
5. The auditor's report on compliance for the major federal award programs for Township of Abington, Pennsylvania expresses an unmodified opinion on all major federal programs.
6. The audit did not disclose any audit findings relating to major programs that we are required to report.
7. The programs tested as major programs included the Community Development Grant Entitlement Program (CFDA #14.218), the Highway Planning and Construction Program (CFDA# 20.205).
8. The threshold for distinguishing Types A and B programs was \$750,000.
9. The Township of Abington, Pennsylvania was determined to be a low-risk auditee.

B. Findings - Financial Statement Audit

None

C. Findings and Questioned Costs - Major Federal Award Programs Audit

None

ABINGTON TOWNSHIP TAX OFFICE

FINANCIAL STATEMENTS

DECEMBER 31, 2018

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INDEPENDENT AUDITORS' REPORT

To the Township of Abington
and School District of Abington

Report on the Financial Statement

We have audited the accompanying statement of cash receipts and disbursements - modified cash basis of the Abington Township Tax Office (a sole proprietorship), for the year then ended December 31, 2018, and the related notes.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the cash basis of accounting described in Note 1; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of this financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinion

In our opinion the financial statement referred to above presents fairly, in all material respects, the cash receipts and disbursements of Abington Township Tax Office for the year ended December 31, 2018, in accordance with the basis of accounting as described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

Report on Supplementary Information

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.



Bee, Bergvall and Company, P.C.
Certified Public Accountants

Warrington, PA
May 24, 2019

ABINGTON TOWNSHIP TAX OFFICE

Statement of Cash Receipts and Disbursements – Modified Cash Basis

For the Year Ended December 31, 2018

	<u>2018</u>	<u>2017</u>
Revenues		
Act 511 commissions	\$ 196,380	\$ 220,776
Taxing agencies		
County	83,273	83,403
School	46,440	45,978
Sewer/refuse	12,000	12,000
Township	10,000	10,000
Certification and other fees	86,439	82,822
Reimbursements	30,734	31,350
Interest income	<u>304</u>	<u>654</u>
Total Revenues	<u>465,570</u>	<u>486,983</u>
Expenses		
Salaries	176,678	172,694
Payroll taxes	15,866	15,314
Payroll taxes on income	34,476	37,995
Hospitalization	30,272	28,874
Insurance	9,359	8,210
Other taxes	1,576	1,523
Rent	1,200	1,200
Office supplies	3,092	4,273
Miscellaneous expense	<u>18,737</u>	<u>18,654</u>
Total Expenses	<u>291,256</u>	<u>288,737</u>
Net Income	<u>\$ 174,314</u>	<u>\$ 198,246</u>

ABINGTON TOWNSHIP TAX OFFICE

Notes to Financial Statements

NOTE 1. Significant Accounting Policies

The Abington Township Tax Office (the “Office”) is a sole proprietorship, whose function is to collect real estate taxes, sewer rents, and refuse fees, and to provide related services for the School District of Abington, the Township of Abington, and Montgomery County. The Office also collects business privilege, mercantile taxes, and local services tax for the Township. It is a separate entity from the three governments.

The Office’s policy is to keep its records on the cash basis, that is, revenues are recognized when received and expenses are recognized when paid.

NOTE 2. Subsequent Events

The Tax Office has evaluated events and transactions for potential recognition or disclosure in the financial statements through May 24, 2019, which is the date the statements were available for release. No subsequent events have been recognized or disclosed.

SUPPLEMENTAL INFORMATION

ABINGTON TOWNSHIP TAX OFFICE

Reconciliation of Receivables

December 31, 2018

SCHEDULE A

2018 Schedule A	School <u>Regular</u>	School <u>Interims</u>	County <u>Regular</u>	County <u>Interims</u>	MCCC <u>Regular</u>	MCCC <u>Interims</u>
Assessed Valuation	\$ 3,469,580,644		\$ 3,470,825,554		\$ 3,470,825,554	
X Millage rate	<u>31.77</u>		<u>3.459</u>		<u>0.39</u>	
Calculated Billings	110,228,577		12,005,586	21,550	1,353,622	2,427
Adjustments for Rounding	<u>107</u>		<u>105</u>	<u>-</u>	<u>118</u>	<u>-</u>
Actual Billings	110,228,684	398,875	12,005,691	21,550	1,353,740	2,427
Total Due for the Year	110,228,684	398,875	12,005,691	21,550	1,353,740	2,427
Adjustments	<u>(5,256,548)</u>	<u>23,518</u>	<u>(8,162)</u>	<u>11,707</u>	<u>(922)</u>	<u>1,323</u>
Adjusted Total Due	104,972,136	422,393	11,997,529	33,257	1,352,818	3,750
Receipts						
Receipts at Face	103,149,724	398,933	11,886,245	31,655	1,340,265	3,573
Adjustments (see Sch. B)	<u>(358)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Adjusted Face Collections	103,149,366	398,933	11,886,245	31,655	1,340,265	3,573
Calculated Outstanding	1,822,770	23,460	111,284	1,602	12,553	177
Per Lien List or Outstanding List	<u>1,822,770</u>	<u>23,460</u>	<u>111,284</u>	<u>1,602</u>	<u>12,553</u>	<u>177</u>
Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<u>Township Regular</u>	<u>Township Interims</u>	<u>Sewer</u>	<u>Refuse</u>	<u>Prior School Interims</u>	<u>Prior County Interims</u>	<u>Prior MCCC Interims</u>	<u>Prior Township Interims</u>
\$ 3,470,825,554							
<u>4,203</u>							
14,587,879	26,181	7,849,171	5,012,342				
<u>151</u>	<u>-</u>	<u>-</u>	<u>-</u>				
14,588,030	26,181	7,849,171	5,012,342	480,868	21,167	2,384	25,731
14,588,030	26,181	7,849,171	5,012,342	480,868	21,167	2,384	25,731
<u>(9,920)</u>	<u>14,233</u>	<u>(21,711)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
14,578,110	40,414	7,827,460	5,012,342	480,868	21,167	2,384	25,731
14,442,878	38,463	7,762,263	4,952,085	470,811	20,539	2,313	24,967
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
14,442,878	38,463	7,762,263	4,952,085	470,811	20,539	2,313	24,967
135,232	1,951	65,197	60,257	10,057	628	71	764
<u>135,232</u>	<u>1,951</u>	<u>65,197</u>	<u>60,257</u>	<u>10,057</u>	<u>628</u>	<u>71</u>	<u>764</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ABINGTON TOWNSHIP TAX OFFICE

Schedule of Adjustments

December 31, 2018

SCHEDULE B

	<u>School</u>	<u>School</u> <u>Interims</u>	<u>County</u>	<u>County</u> <u>Interims</u>	<u>MCCC</u>	<u>MCCC</u> <u>Interims</u>
BILLING ADJUSTMENTS						
Homestead Exclusion	\$ (5,246,848)	\$ -	\$ -	\$ -	\$ -	\$ -
Billing Adjustments Revised Bills Issued	(9,700)	-	(8,162)	-	(922)	-
Interims Credits	-	23,518	-	11,707	-	1,323
Total Adjustments to Regular Billings	<u>\$ (5,256,548)</u>	<u>\$ 23,518</u>	<u>\$ (8,162)</u>	<u>\$ 11,707</u>	<u>\$ (922)</u>	<u>\$ 1,323</u>
COLLECTION ADJUSTMENTS						
Receipt Adjustment Revised Bills	\$ (358)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Adjustments to Collections	<u>\$ (358)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<u>Township</u>	<u>Township Interims</u>	<u>Sewer</u>	<u>Refuse</u>
\$ -	\$ -	\$ -	\$ -
(9,920)	-	(21,711)	-
-	14,233	-	-
<u>\$ (9,920)</u>	<u>\$ 14,233</u>	<u>\$ (21,711)</u>	<u>\$ -</u>

\$ - \$ - \$ - \$ -

\$ - \$ - \$ - \$ -

ABINGTON TOWNSHIP TAX OFFICE

Reconciliation to Records of the Three Entities

December 31, 2018

SCHEDULE C

	<u>School</u>	<u>School Interims</u>	<u>County</u>	<u>County Interims</u>	<u>MCCC</u>	<u>MCCC Interims</u>
Receipts at Face	\$ 103,149,724	\$ 398,933	\$ 11,886,245	\$ 31,655	\$ 1,340,265	\$ 3,573
Less: Discount	1,843,566	7,640	213,051	641	24,598	88
Add: Penalty	<u>147,565</u>	<u>276</u>	<u>14,464</u>	<u>88</u>	<u>1,494</u>	<u>21</u>
Net Receipts by Tax Office	101,453,723	391,569	11,687,658	31,102	1,317,161	3,506
Total Received by Entity	<u>101,453,723</u>	<u>391,569</u>	<u>11,687,658</u>	<u>31,102</u>	<u>1,317,161</u>	<u>3,506</u>
Underpayment/(Overpayment)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<u>Township</u>	<u>Township Interims</u>	<u>Sewer</u>	<u>Refuse</u>	<u>Prior School Interims</u>	<u>Prior County Interims</u>	<u>Prior MCCC Interims</u>	<u>Prior Township Interims</u>
\$ 14,442,878	\$ 38,463	\$ 7,762,263	\$ 4,952,085	\$ 470,811	\$ 20,539	\$ 2,313	\$ 24,967
259,066	804	-	-	453	12	5	19
<u>17,482</u>	<u>116</u>	<u>9,942</u>	<u>7,479</u>	<u>1,309</u>	<u>143</u>	<u>36</u>	<u>204</u>
14,201,294	37,775	7,772,205	4,959,564	471,667	20,670	2,344	25,152
<u>14,201,294</u>	<u>37,775</u>	<u>7,772,205</u>	<u>4,959,564</u>	<u>471,667</u>	<u>20,670</u>	<u>2,344</u>	<u>25,152</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



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May 28, 2019

Jeanette Hermann
Abington Township
1176 Old York Road
Abington, PA 19001

Dear Jeanette:

Everything went well with the District Justice offices. The staff from both offices was very helpful and pleasant to work with.

Please feel free to contact me if you have any questions.

Very truly yours,

A handwritten signature in black ink that reads 'Cynthia R. Bergvall'. The signature is written in a cursive style with a large, flowing 'C' and 'B'.

Cynthia R. Bergvall
Certified Public Accountant



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May 28, 2019

Board of Commissioners
Abington Township
1176 Old York Road
Abington, PA 19001

Dear Board Members:

We have performed the procedures enumerated below, which were agreed to by Abington Township, solely to assist you in reviewing certain financial aspects and transactions as noted below, for the year ended December 31, 2018 in regards to the office of the District Justices that serve Abington Township. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures performed were as follows:

1. Reviewed the procedures followed by the District Justice to assess fees, track the fees that are assessed, track the fees that are received, and remit the fees to the Township. We noted that there is segregation of duties in both offices and more than one person is involved in collecting cash receipts. Both offices use a computer system that tracks monies due and collected and to which agency the money is collected on behalf of.

2. Tested the procedures to determine that they are being followed by tracing a sample of 35 transactions through the system for each District Justice office. We selected a sample of traffic and non-traffic citations. We selected our sample from the record of citations issued at the Abington Township Police Department. A payment record is attached to each confirmation and we traced the payment to the batch reports agreeing the name and the payment amount to the report. We noted the total at the end of the month and agreed that total to the amount remitted to the Township. In several situations the citation was withdrawn, the ticket was paid at the Abington Police department, or a bench warrant was issued so the citation was not traced through the system as there were no payments associated with the citation. In cases where fines were paid via an installment agreement, we selected one of the installment payments and traced that payment.
3. Reviewed the list of the fines and the collections for 2018 and reconciled collections with what was received by the Township.
4. Noted the timely transfer of the funds from the time they are received by the District Justice to the time they are transferred to the Township. In all cases tested, amounts received were turned over early in the following month.

We were not engaged to, and did not conduct, an examination, the objective of which would be the expression of an opinion on the financial statements of the Offices of the District Justice. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of Abington Township and is not intended to be and should not be used by anyone other than these specified parties.

Bee, Bergvall & Co.

Bee, Bergvall and Company, P.C.
Certified Public Accountants



FINANCE COMMITTEE

AGENDA ITEM

June 18, 2019

DATE

Community Development

DEPARTMENT

FC-07-071119

AGENDA ITEM NUMBER

FISCAL IMPACT

Cost > \$10,000.

Yes

No

PUBLIC BID REQUIRED

Cost > \$20,100

Yes

No

AGENDA ITEM:

HOME Investment Partnership Program grant

EXECUTIVE SUMMARY:

On February 14, 2019, the Township received a conditional approval letter from DCED for the grant application submitted to DCED in October 2018. The Township satisfied the conditions of this letter by submitting the required documentation to DCED. On May 9, 2019, DCED issued Contract Number C000071659, to the Township of Abington, in the amount of \$ 400,000.00, to fund the Township's Owner-Occupied Housing Rehabilitation program.

Matching Township funds are not a requirement for this grant.

PREVIOUS BOARD ACTIONS:

On September 13, 2018, the Abington Township Board of Commissioners adopted Resolution 18-042 authorizing the submission of an application to the PA Department of Community and Economic Development (DCED) for HOME Investment Partnership program funds to operate the Township's Owner-Occupied Housing Rehabilitation program.

RECOMMENDED BOARD ACTION:

Consider a motion to accept a grant from the PA Department of Community & Economic Development (DCED) in the amount of \$ 400,000.00. This grant is to fund the Township's Owner-Occupied Rehabilitation Program. This motion shall also authorize the President of the Board of Commissioners and the Township Manager to sign and return the contract (and all other related documents) to DCED.



May 9, 2019

Richard Manfredi, Township Manager
ABINGTON TOWNSHIP
1176 Old York Road
Abington, PA 19001

Dear Grantee:

Enclosed is one copy of your **HOME Program** contract in the amount of \$400,000. The assigned contract number is C000071659. Please use it in all future correspondence concerning the status of your contract or payments.

Also enclosed is the following:

- **Federal Funding Accountability and Transparency Act Sub-Recipient Data Sheet** – which must be completed, signed by the Chief Elected Officer, and returned with the signed contract.
- **Delegation of Signing Authority Form** - which must be completed, signed by two officials, and returned with the signed contract.

Please have two officials or authorized representatives sign the contract with original signatures, titles and dates entered. Return **ALL COMPLETED AND SIGNED DOCUMENTS**, as soon as possible to the address listed below Attn: Quality Assurance & Operational Support.

Please review your entire contract carefully, if you have questions about the contract or draw down procedures, please contact the Center for Community Financing (717) 787-5327. It should be pointed out that this contract is not binding in any way, nor will the Commonwealth be bound, until this document has been fully executed by all required signatures and any costs incurred by the Grantee prior thereto may be deemed incurred at the grantee's risk.

As noted in Appendix C of your contract, payments will be made via direct drawdowns of funds from the Integrated Disbursement and Information System per the electronic invoicing instructions provided by the Department.

Local government grantees are not required to obtain fidelity bonding beyond that which is required by the respective municipal codes. To satisfy your HOME contract, the Department will accept the same fidelity bonding which your municipality must carry according to the municipal code. For your own protection, however, you are cautioned to ensure that your subgrantees, if any, carry fidelity bonding that is adequate to protect your municipality.

Sincerely,

Nadine Ibberson

Nadine Ibberson
Director
Enclosures

TOWNSHIP OF ABINGTON
BOARD OF COMMISSIONERS
Resolution No. 18-042

Resolution of the Township of Abington, Pennsylvania authorizing the filing of an application in the amount of \$500,000.00 for funds from the Department of Community and Economic Development (DCED) Commonwealth of Pennsylvania.

WHEREAS, the HOME Applicant is desirous of obtaining funds from DCED for affordable housing activities fundable under Title II of the National Affordable Housing Act of 1990 (42 U.S.C. 12701 et seq and the implementing regulations at 24 CFR Part 92.

NOW, THEREFORE, BE IT RESOLVED that a housing need exists that has been identified in the local or state Consolidated Plan and the proposed housing activity addresses this need.

BE IT FURTHER RESOLVED, that the HOME Applicant has conducted the required citizen participation process.

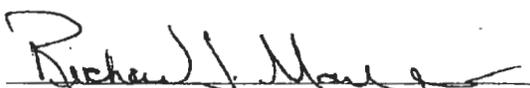
BE IT FURTHER RESOLVED, that the HOME Applicant will assure the provision of the other necessary funds to make the activity feasible.

BE IT FURTHER RESOLVED, that the HOME Applicant will reimburse the commonwealth for any expenditures found by DCED to be ineligible.

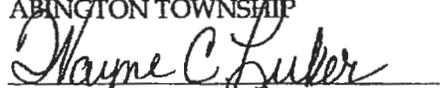
BE IT FURTHER RESOLVED, that the appropriate officer of the HOME Applicant is directed to execute a certificate attesting to the adoption of this Resolution and to furnish a copy of this Resolution to DCED.

RESOLVED, this 13th day of September, 2018.

ATTEST:


Richard J. Manfredi
Township Manager and Secretary

BOARD OF COMMISSIONERS
ABINGTON TOWNSHIP


Wayne C. Luker
President, Board of Commissioners

NEW BUSINESS



ADMINISTRATIVE CODE AND LAND DEVELOPMENT

AGENDA ITEM

July 2, 2019

DATE

Engineering and Code

DEPARTMENT

ACL-01-071119

AGENDA ITEM NUMBER

FISCAL IMPACT

Cost > \$10,000.

Yes

No

PUBLIC BID REQUIRED

Cost > \$20,100

Yes

No

AGENDA ITEM:

Subdivision and Land Development Application LD-19-05, Sussman Associates II, LP-Kia Dealership, 1501-1515 Easton Road, Willow Grove, PA 19090.

EXECUTIVE SUMMARY:

Applicant seeks approval to consolidate the properties and construct a new automotive dealership. The properties are bordered by Easton Road to the west and Nylsor Avenue to the south. The properties are zoned within the Main Street High District of Ward No. 5 of the Township of Abington.

Waivers Requested:

See letter from Kuhls Law, PLLC dated June 4, 2019.

Review Period Expiration: Unlimited Time Waiver Received.

PREVIOUS BOARD ACTIONS:

Planning Commission recommended approval for the Land Development Application at their regularly scheduled meeting of May 28, 2019.

Shade Tree Commission reviewed the application at their regularly scheduled meeting of June 12, 2019.

RECOMMENDED BOARD ACTION:

motion approving the Land Development Application of Sussman Associates II, LP-Kia Dealership to consolidate the properties located at 1501, 1505, 1509, and 1515 Easton Road and construct a new automotive dealership.

June 4, 2019

Amy Montgomery
Director of Engineering and Code
Abington Township
1176 Old York Road, Abington PA 19001
amontgomery@abington.org

Re: WAIVERS - **KIA**; 1501-1515 Easton Road; Sussman Associates II, LP

Amy,

As requested, this letter will restate and confirm the waivers currently being requested from the Abington Township Subdivision and Land Development Ordinance relative to the pending Land Development Application named above.

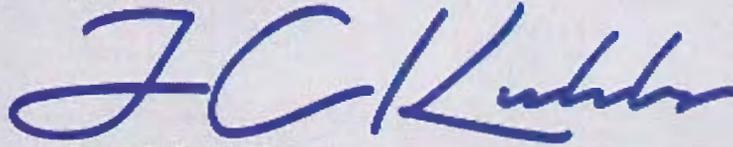
- §146-11.A Property Identification Plan, related to detailed property and owner information within 400 feet of site;
- §146-11.B Existing Features Plan, related to utilities within 400 feet of site;
- §146-11.F.(2)(b) Street Plan, as no new streets are proposed;
- §146-11.I Phasing Plan, as project is not phased;
- §146-11.J Recreational Facilities Plan, as no recreational facilities are required or proposed;
- §146-28 Parking Stall Depth, to provide 18-foot deep instead of 20-foot deep parking spaces, to minimize impervious coverage, increase circulation, and resolve inconsistency with zoning ordinance parking stall dimension requirement;
- §146-33.D Storm Pipe Width, to provide pipe widths as depicted on the Plans, adequate to support the stormwater management plan proposed; and

- §146-39.B(3)(a)[1] requiring 5% of parking area to be landscaped, due to required impervious for parking/storage.

My understanding is that each of these waivers was recommended for approval by the Abington Township planning Commission at its Public Meeting on the evening of May 28, 2019, with comments and conditions as set forth on May 28 Planning Commission Recommendation Forms for each project.

If you have any questions, or believe any further clarification would be helpful, please don't hesitate to give me a call.

Sincerely,



Joseph C. Kuhls



Sussman Kia Dealership Landscape Review

June 12, 2019 page 1

Participants

- STC: Carl Andresen, Joe Ascenzi, John Kennedy, Collin Watson, Rita Stevens
- RKA Associates: Lance R Kraemer, RA
- Landscape Architect and Site Planner: Ed Landau, RLA

Reference Document: Sheet LD1, dated 30 May 2019

REVIEW

Mr. Kraemer and Mr Landau presented the proposed landscape plan associated with the proposed auto showroom located on Easton Road and Nylsor Avenue.

Stormwater management provisions:

- Impervious area to be increased from less than 70% to 84%
- Plan to close 5 existing curb cuts
- Subsurface stormwater feature to be constructed under parking lot; runoff to be directed away from existing stock parking
- Significant net increase in canopy trees and shrubs

Trees to be removed

- Remove existing honeylocust and regrade

Utility considerations

- Overhead wires along Easton Road, but no anticipated tree conflicts due to the set back

Buffers

- Existing fence lies nearly center of the buffer between the stock parking and the adjacent residential properties. STC found there to be sufficient planting space to plant the trees on the Kia side of the fence

Planting spaces

- Planting strips surround the property
- Limited width space along Easton Road and Nylsor; suitable for shrubs
- Corner spaces allotted for canopy trees along Easton Road at either end of the property.

Plant Selections and Establishment

- STC found all species specified on the plan to be suitable for the site, and placed in an attractive and appropriate manner

RECOMMENDATIONS

1. Plant on the Kia side of the existing fencing, in order to facilitate proper care



Boucher & James, Inc.
CONSULTING ENGINEERS

AN EMPLOYEE OWNED COMPANY
INNOVATIVE ENGINEERING

Fountainville Professional Building
1456 Ferry Road, Building 500
Doylestown, PA 18901
215-345-9400
Fax 215-345-9401

2756 Rimrock Drive
Stroudsburg, PA 18360
570-629-0300

Fax 570-629-0306

Mailing:

P.O. Box 699

Bartonsville, PA 18321

559 Main Street, Suite 230

Bethlehem, PA 18018

610-419-9407

Fax 610-419-9408

www.bjengineers.com

May 15, 2019

Mr. Richard Manfredi, Manager
Abington Township
1176 Old York Road
Abington, PA 19001

**SUBJECT: KIA DEALERSHIP – 1501, 1505, 1509, AND 1515 EASTON ROAD
FINAL LAND DEVELOPMENT PLAN REVIEW NO. 1
ABINGTON TOWNSHIP, MONTGOMERY COUNTY, PENNSYLVANIA
PROJECT NO. 1926006R**

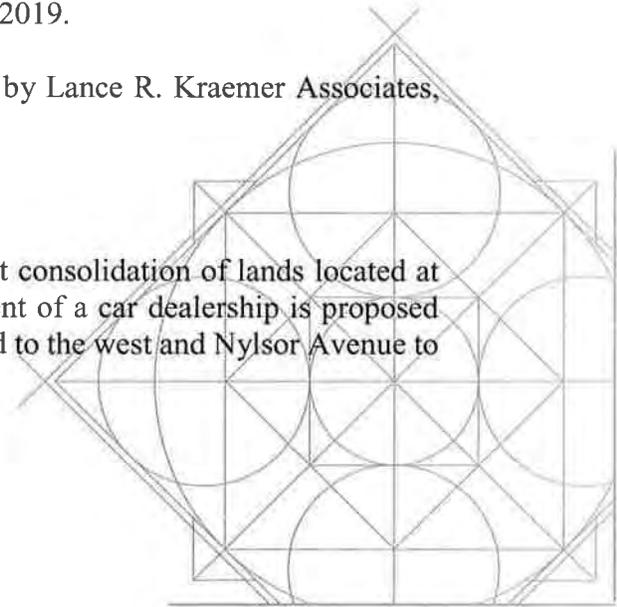
Dear Mr. Manfredi:

Pursuant to the Township's request, we have completed our first review of the Final Land Development Plan Application for the Kia Dealership. The submitted information consists of the following:

1. Post Construction Stormwater Management Plan Report prepared by Tantala Associates, LLC, dated April 15, 2019.
2. SWM Site Plan prepared by Tantala Associates, LLC, dated April 15, 2019.
3. Land Development Plan (6 sheets) prepared by TEI Consulting Engineers, Inc.
 - a. Sheet 1 – Final Record Plan Site Plan, dated April 10, 2019.
 - b. Sheet 2 – Final Demolition & Existing Conditions, dated April 15, 2019.
 - c. Sheet 3 – Lot Consolidation Plan, dated April 15, 2019.
 - d. Sheet 4 – Final Site Grading Plan, dated April 10, 2019.
 - e. Sheet 5 – Final Landscaping & Lighting Plan, dated October 29, 2010.
 - f. Sheet 6 – Erosion Control Plan, dated April 10, 2019.
4. Proposed Site and Elevation Plans (2 sheets) prepared by Lance R. Kraemer Associates, dated April 15, 2019.

BACKGROUND INFORMATION

The Applicant, Sussman Associates II, LLC, is proposing a lot consolidation of lands located at 1501, 1505, 1509, and 1515 Easton Road. A land development of a car dealership is proposed post consolidation. The properties are bordered by Easton Road to the west and Nylsor Avenue to the south.



Mr. Richard Manfredi, Manager
Abington Township
May 15, 2019
Page 2 of 11

The existing properties are located within the MS-H, Main Street High Intensity/Density Zoning District. The existing properties consist(ed) of existing residential dwellings which will be (have been) demolished. The total lot area post consolidation is 1.45 acres.

The proposed land development consists of the construction of a one story building that will include a showroom and offices for the sale of vehicles. An associated parking lot taking access from Easton Road is proposed. A second access along Nylsor Road is also proposed. An undisturbed gravel area will remain to provide parking for stock vehicles. The project site is served by public water and sewer. Stormwater management is proposed.

Dimensional variances were granted to permit a green area of 17.25%, parking within 5-feet of the property line, and to allow the building to be 74.5-feet from the face of curb. A variance was also granted to permit windows be placed in locations other than those permitted by the Zoning Ordinance. The variances were granted by the Zoning Hearing Board on February 19, 2019, with the following conditions.

1. That there be no repair and/or service facilities present or offered at the subject property.
2. That there be no loudspeaker or other broadcast facility and/or equipment at the subject property.
3. That the egress movement from the subject property onto Nylsor Avenue be limited to right-out-only and signed by the applicant to indicate the same.
4. That there be no employee parking on any roads adjacent to the subject property.
5. That the applicant maintains and replace, when necessary, the existing fence between the subject property and those properties fronting on Nylsor Avenue.

Based on our review of the above information, we offer the following comments and/or recommendations for your consideration.

SUBDIVISION AND LAND DEVELOPMENT ORDINANCE COMMENTS

1. In accordance with Section 146-10.B.(2)(e), the plan view scales must be shown in their entirety on Sheet 3 of the Land Development Plan.
2. In accordance with Section 146-10.B.(2)(f), north arrows must be provided for the Location Map on Sheets 1 and 3, and must be provided for the plan view on Sheet 5 of the Land Development Plan.
3. In accordance with Section 146-11.A.(2), a location map for the purpose of locating the site must be provided on the plan. The location map provided on Sheets 1 and 3 of the

Land Development Plan do not identify the correct project site and must be revised.

4. In accordance with Sections 146-11.A.(4), 146-11.A.(10), and 146-11.B.(3), the existing properties with owners and tax parcel numbers, and the existing zoning districts within 400-feet of the project site, must be shown on the plan.
5. In accordance with Sections 146-11.A.(6) and 146-11.B.(4), the location of all existing monumentation must be shown on the plan. Concrete monuments are depicted along the southeasterly most property line. Monumentation must be placed in accordance with Section 146-32.
6. In accordance with Sections 146-11.A.(8) and 146-11.B.(2), the existing cartways must be dimensioned on the plan.
7. In accordance with Section 146-11.B.(7), the existing waterlines, sanitary sewer lines, storm sewer lines, electric lines, telephone lines, gas mains, fire hydrants, and streetlights located on and within 400 feet of the project site must be shown on the plan. The plan must also indicate which existing utilities will be removed and/or abandoned and/or replaced as part of the proposed development.
8. In accordance with Section 146-11.B.(8)(b), the datum related to the existing topography must be noted on the plan.
9. In accordance with Sections 146-11.C.(10) and 146-11.G.(1), the location and size of all proposed sanitary sewer lines, storm sewer lines and related structures, water mains, fire hydrants, utility lines and on-site sewage disposal facilities must be shown on the plan. The proposed sanitary sewer is shown on the SWM Site Plan. All proposed utilities including sanitary sewer and water must be shown on the Land Development Plan.
10. In accordance with Section 146-11.E.(2), an erosion and sedimentation control narrative must be submitted. The narrative must be separate from the plan and include calculations associated with the proposed erosion controls.
11. In accordance with Sections 146-11.E.(3), 146-43.E.(2), and 146-43.E.(3), erosion and sedimentation control plan approval by the Township Engineer is required. The proposed disturbance is less than one (1) acre, therefore we have reviewed the Erosion Control Plan, Sheet 6, and have provided the following comments. The plans must be revised accordingly.
 - a. The Rock Filter Outlet detail and Standard Fabric Fence (18" High) detail are illegible and must be revised.
 - b. A detail for the proposed inlet filters must be provided.
 - c. Calculations in support of the size of the proposed silt fence must be submitted.

- d. Erosion control blankets shall be placed on proposed slopes 3 to 1 and greater, and associated details must be provided on the plan.
 - e. The On Site Delineation Limit of Disturbance Calculation is not related to this project.
 - f. Decatur Avenue is referenced in Stage 2 of the Sequence of Construction but is not related to this project.
 - g. A perforated pipe and a solid pipe stormwater management facility are referenced in Stage 2 of the Sequence of Construction. Only a perforated pipe stormwater management facility is proposed.
 - h. The Soil and Erosion Control Narrative provided on Sheet 5 references a service facility. A service facility is not proposed as part of this project and is not permitted per the conditions of the granted variances.
12. In accordance with Sections 146-11.F.(1)(e), 146-11.F.(4)(a)[5], and 146-33.B, storm sewer calculations must be submitted.
13. In accordance with Sections 146-11.F.(3)(a) and 146-11.F.(3)(b), the proposed sanitary sewer must be shown in plan view. In addition, Storm-Swr Profile 8 on Sheet 5 of the SWM Site Plan shows the sanitary sewer lateral and the profile must be renamed accordingly.
14. In accordance with Sections 146-11.F.(4)(a) and 146-11.F.(4)(b), the proposed storm sewer piping must be shown in plan view on the Land Development Plan. In addition, profiles for storm sewer runs between CB-4 and MH-2, CB-5 and MH-3, and the outlet structure to MH-4 including the media filter must be provided.
15. In accordance with Sections 146-11.H, a landscaping plan showing the location, size, and type of all proposed trees and shrubs must be provided. The submitted landscape plan is illegible and must be revised. In addition, the landscape plan shall also include a planting schedule indicating the species, number, and size of all proposed trees and shrubs.
16. In accordance with Sections 146-11.K, 146-11.M.(1)(a), and 146-35.B.(1), a letter certifying availability of public sanitary sewer facilities and an approved Sewage Facilities Planning Module must be provided to the Township.
17. In accordance with Section 146-11.M.(1)(b) and 146-36.A, a letter certifying availability of public water service must be provided to the Township.
18. The notes in Sections 146-12.E.(2), (3), (4), and (5) must be provided on the plan.
19. An improvement and completion guarantee must be provided in accordance with Section 146-17. A detailed construction cost estimate with specific line items must be submitted

for review.

20. In accordance with Section 146-25.D, curblines shall be rounded by a tangential arc having a minimum radius of 20-feet. A minimum radius of 20-feet shall be provided at the proposed driveways along Easton Road and Nylsor Avenue.
21. In accordance with Section 146-27.E, sidewalks shall be extended to the curbline with ramps for adequate and reasonable access across curbs by physically handicapped persons, including those in wheelchairs. Concrete Apron and Sidewalk details are provided on Sheet 4. Should associated handicap ramps be required, proposed detailed ramp design(s) consisting of dimensions, spot elevations, slopes, and associated details and ramp types must be provided. We suggest larger scaled detailed plans be provided for clarity. Review of all handicap ramps will be completed upon receipt of the detailed plans.
22. In accordance with Section 146-27.1, when the Board of Commissioners determine that the installation of curbs and sidewalks are not required for a lot or parcel or ground undergoing subdivision or land development approval, the applicant or developer shall be required to post an escrow amount with the Township of Abington for a period of two years following construction permit issuance, in an amount sufficient to complete curb and sidewalk installation along all street frontage involving the application, when any additional lots or parcels of land remain along the block(s) to which the lot or parcel has frontage which are capable of subdivision or land development at a future point in time. The Township shall determine if they will require escrow be posted for the future construction of curb and sidewalk.
23. In accordance with Section 146-28.A, all parking spaces for vehicles shall be 10-feet wide by 20-feet long. The proposed parking spaces are shown as 18-feet long and must be revised.
24. In accordance with Section 146-28.C, interior circulation drives and aisles through an off-street parking area shall be a minimum of 24-feet wide for two-way traffic and 12-feet wide for one-way traffic. The two-way parking aisles vary between 20-feet and 34-feet. The plan must be revised to provide all parking aisles at a minimum width of 24-feet for two-way traffic and 12-feet for one-way traffic.
25. In accordance with Section 146-33.D, the minimum diameter of all storm sewer shall be 15-inches. Eight (8) inch and 12-inch diameter storm sewer is proposed, and the plan must be revised.
26. In accordance with Section 146-35.C.(2), the minimum diameter of sanitary sewer laterals shall be 8-inches. A 6-inch diameter sanitary sewer lateral is proposed, and the plan must be revised.
27. In accordance with Section 146-37, all water mains, gas mains, electric, telephone and other communication services shall be located underground, and such facilities shall be

installed prior to street paving. A note to this effect must be placed on the plan.

28. In accordance with Section 146-38.A, a plan showing the type and location of each streetlight to be installed must be provided. A lighting plan and image/detail are provided. The plan must include a lighting design with footcandles and light specifications.
29. In accordance with Section 146-39.A.(1), two (2) shade trees are required along Nylsor Road (109 feet ÷ 50 feet), and 3 shade trees are required along Easton Road (133 feet ÷ 50-foot). A landscape plan is provided with this submission and landscaping is shown along Nylsor Avenue and Easton Road, however the plan is illegible and must be revised for clarity and to provide the required shade trees.
30. In accordance with Section 146-39.B.(2)(c), one (1) deciduous or evergreen tree shall be provided for each 1,000 square feet of green area. Three (3) evergreen shrubs may be substituted for one (1) tree for a maximum of 50% of the tree requirement. Eleven (11) deciduous or evergreen trees are required within the 11,369 square feet of green area proposed on the project site. A landscape plan is provided with this submission and landscaping is shown along Nylsor Avenue and Easton Road, however the plan is illegible and must be revised for clarity and to provide the required green area plantings.
31. In accordance with Section 146-39.B.(3)(a)[1], at least 5% of the total area devoted to parking, not including buffers or yards on the perimeter, shall not be paved but shall be used for interior landscaping within a parking area. Interior green area within the parking area shall be provided and a supporting calculation shall be placed on the plan.
32. In accordance with Section 146-39.C, all landscaping required under this section and the provisions of the Zoning Code shall be guaranteed by the subdivider/land developer or builder for a period of one year after the township has issued an occupancy permit for the property. It shall be the responsibility of the subdivider/land developer to protect, maintain and feed (if necessary) both newly planted and existing plant materials during this period to ensure that plants are alive and healthy. An inspection shall be made by the township at the end of the one-year period; any plant materials unacceptable at the time of inspection shall be replaced in order to satisfy the landscaping requirements of this section and the Zoning Code. A note to this effect must be placed on the plan.
33. In accordance with Section 146-43.C.(1)(a), the proposed grading shown on Sheet 4 of the Land Development Plan and to the north of the proposed building shall be revised to maximize the slope and to ensure stormwater flows toward inlet CB-2 without ponding.
34. In accordance with Section 146-43.C.(3)(a), cut and fill slopes may not be 15% or steeper. The proposed grading along the northern property line is greater than 15% and must be revised.

STORMWATER MANAGEMENT ORDINANCE COMMENTS

The proposed development is located within the Sandy Run Watershed and the B Management District of the Wissahickon Watershed. The project site ultimately discharges to Sandy Run which has a Chapter 93 Classification of Trout Stock Fishery with Migratory Fishes (TSF, MF). In accordance with Table 106.1W, Article III and the requirements of Sections 404, 405, 406, and 409 must be followed.

35. In accordance with Section 106, Area W, Subsection C.1 and Section 405.A, a minimum of 2-feet of soil suitable for infiltration must exist between the invert of the infiltration BMP and the top of the nearest limiting zone. Otherwise, the Re_v requirement shall not be applied to the development site, and the entire WQ_v must be treated. The proposed subsurface basin is located at a depth that is within the area of the tested highwater. An impervious liner is proposed to surround the basin and the entire WQ_v is being treated through a proposed media filter. Therefore, the exemption from stormwater infiltration is applicable and acceptable.
36. In accordance with Sections 302.A.6, 302.B.23, 401.A, 401.D, and 403.A, erosion and sedimentation control approval is required. The proposed disturbance is less than one (1) acre, therefore we have reviewed the Erosion Control Plan, Sheet 6, and have provided the following comments. The plans must be revised accordingly.
 - a. The Rock Filter Outlet detail and Standard Fabric Fence (18" High) detail are illegible and must be revised.
 - b. A detail for the proposed inlet filters must be provided.
 - c. Calculations in support of the size of the proposed silt fence must be submitted.
 - d. Erosion control blankets shall be placed on proposed slopes 3 to 1 and greater, and associated details must be provided on the plan.
 - e. The On Site Delineation Limit of Disturbance Calculation is not related to this project.
 - f. Decatur Avenue is referenced in Stage 2 of the Sequence of Construction but is not related to this project.
 - g. A perforated pipe and a solid pipe stormwater management facility are referenced in Stage 2 of the Sequence of Construction. Only a perforated pipe stormwater management facility is proposed.
 - h. The Soil and Erosion Control Narrative provided on Sheet 5 references a service facility. A service facility is not proposed as part of this project and is not permitted per the conditions of the granted variances.

37. In accordance with Section 308, upon completion of construction, the developer shall be responsible for providing as-built plans of all stormwater management facilities shown on the approved plans.
38. In accordance with Section 701.A, a financial guarantee is required for the proposed stormwater management improvements. A detailed cost estimate with specific line items must be submitted for review.
39. An operation and maintenance plan is provided as Sheet 7 of the SWM Site Plan. An agreement will also be required in accordance with Sections 702.A and 704.

STORM SEWER AND STORMWATER MANAGEMENT DESIGN COMMENTS

40. The Summary for Pond 10P: BMP references the use of two (2) 8-inch diameter discharge pipes at elevation 88.99. The Outlet Structure Detail on Sheet 4 of the SWM Site Plan shows a 12-inch diameter discharge pipe at elevation 90.32 and the second discharge pipe is not labeled. In addition, the plan view on Sheet 3 of the SWM Site Plan specifies 6-inch and 15-inch diameter pipes. The plan and/or pond summary must be revised.
41. The pipe size of "A IN" at MH-3 in the Recap of MH Info on Sheet 3 of the SWM Site Plan is inconsistent with that shown in plan view and must be revised.
42. The calculated slope between the media filter and MH-4 (90.02-89.80/34) is inconsistent with that specified in plan view on Sheet 3 of the SWM Site Plan. The plan must be revised.
43. The invert out and lid elevations shown in the Stormwater Discharge detail on Sheet 5 of the SWM Site Plan are inconsistent with those shown on Sheet 3. The plan must be revised.
44. The invert elevation listed in the MH Section on Sheet 4 of the SWM Site Plan is not typical of all proposed manholes. The Section must be revised accordingly.
45. A snout is specified at the 15-inch discharge pipe shown in the Outlet Structure Detail on Sheet 4 of the SWM Site Plan. Snouts shall be provided at inlets CB-1, CB-2, CB-3, and CB-5 to treat stormwater prior to it entering the proposed basin.
46. The Catch-Basin Section on Sheet 5 specifies a 2-foot minimum sump depth for inlets equipped with a snout, however the minimum sump depth for pipes having a diameter up to 12-inches shall be 36-inches. The Section must be revised.
47. The invert out at Proposed Stormwater Structure in Storm-Swr Profile 1 on Sheet 5 of the SWM Site Plan is inconsistent with that shown on Sheet 3 and the plan must be revised.

MISCELLANEOUS COMMENTS

48. A condition of the granted variances includes a right-out only egress with associated signage at Nylsor Avenue. The driveway onto Nylsor Avenue must be revised to provide

- a defined right-out only movement. Proposed signage must also be shown in plan view and associated details must be provided on the plan.
49. Driveway profiles from the road centerline and into the project site must be provided on the plan to confirm slopes and changes of grade.
 50. It appears three (3) curb cuts exist along Nylsor Avenue, and several exist along Easton Road. All existing curb cuts must be shown on the plan. The curb cuts not remaining or utilized with the proposed development must be removed and replaced with full-height curb and sidewalk. The plan must be revised to clearly depict proposed full-height curb and sidewalk within these areas. Associated notes and details must be provided on the plan.
 51. The curb heights at the New Car Pickup Canopy and at the northeastern most corner of the proposed parking lot exceed a height of 6-inches and must be revised.
 52. The existing and proposed sidewalk is unclear, and the plan must be revised accordingly.
 53. A pavement restoration detail for Nylsor Avenue must be provided on the plan.
 54. All plans including the Land Development Plan and SWM Site Plan shall be provided as one plan set with a list of sheets listed on Sheet 1. All sheets must be numbered consecutively. In addition, the total number of sheets in the title block on Sheet 1 of the Land Development Plan is incorrect and must be revised.
 55. A detail for the proposed masonry wall must be provided on the plan.
 56. Nylsor Avenue is spelled incorrectly in several places on the Land Development Plan and must be revised.
 57. Fifteen (15) foot easements are labeled along Nylsor Avenue and Easton Road on Sheet 1 of the Land Development Plan. The purpose of the easements must be noted on the plan.
 58. On Sheet 1 of the Land Development Plan, the Abington Township Engineer signature block is not required and must be removed from the plan.
 59. On Sheet 1 of the Land Development Plan, the handicap parking spaces are included in the customer parking space count in General Note 11. Therefore, the total number of provided parking spaces shall be corrected accordingly.
 60. The building area is inconsistent between General Note 6 on Sheet 1 of the Land Development Plan and the Post Construction Stormwater Management Plan Report. In addition, the area disturbance is inconsistent between General Note 14 on Sheet 1 of the Land Development Plan and the Post Construction Stormwater Management Plan Report. The plan or Report must be revised.

61. The plan views on Sheets 1 and 3 of the Land Development Plan are inconsistent. In addition, the parking count in General Note 11 on Sheet 1 is inconsistent with the parking layout shown on Sheet 3. The plan must be revised.
62. On Sheet 3 of the Land Development Plan, the Description of Lot Consolidation references the incorrect property address and must be revised. In addition, the bearing of N 46°00'00" W along the 255.58-foot southern property line and referenced in the Description of Lot Consolidation is inconsistent with that shown in plan view. The plan must be revised.
63. A Concrete Apron detail is provided on Sheet 3 of the Land Development Plan. The location(s) of the concrete apron(s) must be shown and labeled on the plan.
64. An Area Drain Detail is provided on Sheet 4 of the Land Development Plan. The area drain must be shown and labeled in plan view.
65. The legend on Sheet 4 of the Land Development Plan references pavement to remain and proposed concrete. These items must be shown in plan view. In addition, all line types and symbols shown in the legend must be identified.
66. A Parking Curb Detail is shown on Sheet 4 of the Land Development Plan. The locations of the parking curbs must be shown in plan view.
67. On Sheet 5 of the Land Development Plan, the property address in the title block is incorrect and must be revised. In addition, it does not appear the plan date is correct on Sheet 5 and should also be revised.
68. The proposed and existing utilities must be shown on Sheet 5 of the Land Development Plan to determine if any conflicts with the proposed landscaping or lighting will occur.
69. Turning templates for the largest delivery truck, and for a fire truck must be submitted for review.
70. All comments received from the traffic engineer, shade tree commission, and fire marshal must be addressed to their satisfaction.
71. The Abington Township Application number (LD-19-05) must be added to all plan sheets.

The above comments represent a thorough and comprehensive review of the information submitted with the intent of giving the Township the best direction possible. However, due to the number and nature of the comments, the receipt of a revised plan submission may generate new comments.

In order to facilitate an efficient re-review of revised plans, the Surveyor and Design Engineer must provide a letter(s), addressing item by item, their action in response to each of our comments.

We recommend the above comments be addressed to the satisfaction of Abington Township prior to approval of the proposed Land Development Plan.

Mr. Richard Manfredi, Manager
Abington Township
May 15, 2019
Page 11 of 11

If you should have any questions regarding the above, please call me.

Sincerely,



Melissa E. Prugar, P.E.
Municipal Engineer

MEP/cg

cc: Amy Riddle Montgomery, Director of Engineering and Code – Abington Township
Mark Penecale, Planning & Zoning Officer – Abington Township
Michael P. Clark, Esquire, Rudolph Clarke, LLC – Abington Township Solicitor
Sussman Associates II, LLC – Applicant/Property Owner
Peter J. Tantala, P.E., Tantala Associates, LLC – Applicant's Engineer
Robert R. Leapson, P.L.S., TEI Consulting Engineers, Inc. – Applicant's Surveyor
Michael Narcowich, Montgomery County Planning Commission



Boucher & James, Inc.
CONSULTING ENGINEERS

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July 3, 2019

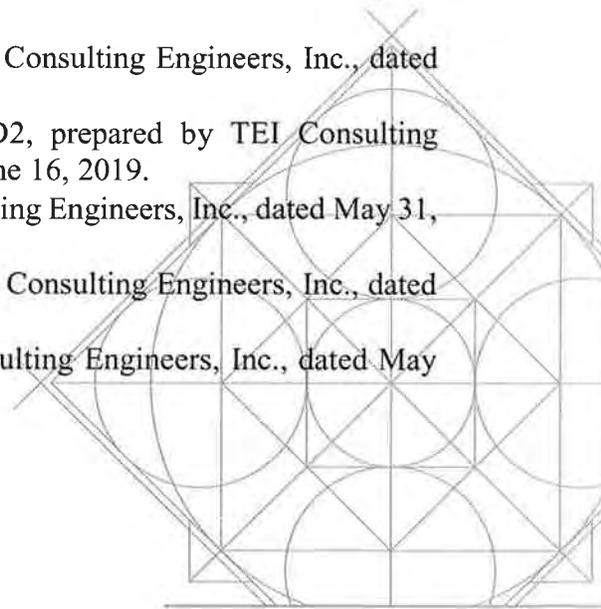
Mr. Richard Manfredi, Manager
Abington Township
1176 Old York Road
Abington, PA 19001

**SUBJECT: KIA DEALERSHIP – 1501, 1505, 1509, AND 1515 EASTON ROAD
FINAL LAND DEVELOPMENT PLAN REVIEW NO. 2
ABINGTON TOWNSHIP, MONTGOMERY COUNTY, PENNSYLVANIA
PROJECT NO. 1926006R**

Dear Mr. Manfredi:

Pursuant to the Township's request, we have completed our second review of the Final Land Development Plan Application for the Kia Dealership. The submitted information consists of the following items.

1. Response letter prepared by TEI Consulting Engineers, Inc., not dated.
2. Erosion & Sediment Control Narrative prepared by TEI Consulting Engineers, Inc., not dated.
3. Post Construction Stormwater Management Plan Report prepared by Tantara Associates, LLC, dated April 15, 2019, revised June 12, 2019.
4. Land Development Plan (21 sheets)
 - Cover Sheet, Sheet CS1, prepared by Lance R. Kraemer Associates, dated May 30, 2019, revised June 16, 2019.
 - Site Record Plan, Sheet LD1, prepared by TEI Consulting Engineers, Inc., dated May 31, 2019, revised June 16, 2019.
 - Demolition & Existing Conditions, Sheet LD2, prepared by TEI Consulting Engineers, Inc., dated May 31, 2019, revised June 16, 2019.
 - Lot Consolidation Plan, Sheet LD3, TEI Consulting Engineers, Inc., dated May 31, 2019, revised June 16, 2019.
 - Site Grading Plan, Sheet LD4, prepared by TEI Consulting Engineers, Inc., dated May 31, 2019, revised June 16, 2019.
 - Utility Plan, Sheet LD5, prepared by TEI Consulting Engineers, Inc., dated May 31, 2019, revised June 16, 2019.



- Landscape & Lighting Plan, Sheet LD6, prepared by TEI Consulting Engineers, Inc., dated May 31, 2019, revised June 16, 2019.
- E&S Plan, Sheet LD7, prepared by TEI Consulting Engineers, Inc., dated May 31, 2019, revised June 16, 2019.
- E&S Plan Notes, Sheet LD8, prepared by TEI Consulting Engineers, Inc., dated May 31, 2019, revised June 16, 2019.
- SWM Key Plan, Sheet LD9, prepared by Tantara Associates, Inc., dated May 31, 2019, revised June 13, 2019.
- SWM Site Plan, Sheet LD10, prepared by Tantara Associates, Inc., dated May 31, 2019, no revision date.
- Drainage Plan, Sheet LD11, prepared by Tantara Associates, Inc., dated May 31, 2019, no revision date.
- SWM Site Plan, Sheet LD12, prepared by Tantara Associates, Inc., dated May 31, 2019, no revision date.
- Drainage Details, Sheet LD13, prepared by Tantara Associates, Inc., dated May 31, 2019, no revision date.
- Media Filter Details, Sheet LD14, prepared by Tantara Associates, Inc., dated May 31, 2019, no revision date.
- Stormwater Management O&M Plan, Sheet LD15, prepared by Tantara Associates, Inc., dated May 31, 2019, no revision date.
- Sewer Profiles, Sheet LD16, prepared by Tantara Associates, Inc., dated May 31, 2019, no revision date.
- Turning Plan, Sheet LD 17, prepared by TEI Consulting Engineers, Inc., dated May 31, 2019, revised June 16, 2019.
- Sheet LD18, prepared by TEI Consulting Engineers, Inc., dated May 31, 2019, revised June 16, 2019.
- Sheet LD19, prepared by TEI Consulting Engineers, Inc., dated May 31, 2019, revised June 16, 2019.
- Sheet LD20, prepared by TEI Consulting Engineers, Inc., dated May 31, 2019, revised June 16, 2019.

BACKGROUND INFORMATION

The Applicant, Sussman Associates II, LLC, is proposing a lot consolidation of lands located at 1501, 1505, 1509, and 1515 Easton Road. A land development of a car dealership is proposed post consolidation. The properties are bordered by Easton Road to the west and Nylsor Avenue to the south.

The existing properties are located within the MS-H, Main Street High Intensity/Density Zoning District. The existing properties consist(ed) of existing residential dwellings which will be (have been) demolished. The total lot area post consolidation is 1.45 acres.

The proposed land development consists of the construction of a one story building that will

include a showroom and offices for the sale of vehicles. An associated parking lot taking access from Easton Road is proposed. A second access along Nylsor Road is also proposed. An undisturbed gravel area will remain to provide parking for stock vehicles. The project site is served by public water and sewer. Stormwater management is proposed.

Dimensional variances were granted to permit a green area of 17.25%, parking within 5-feet of the property line, and to allow the building to be 74.5-feet from the face of curb. A variance was also granted to permit windows be placed in locations other than those permitted by the Zoning Ordinance. The variances were granted by the Zoning Hearing Board on February 19, 2019, with the following conditions.

1. That there be no repair and/or service facilities present or offered at the subject property.
2. That there be no loudspeaker or other broadcast facility and/or equipment at the subject property.
3. That the egress movement from the subject property onto Nylsor Avenue be limited to right-out-only and signed by the applicant to indicate the same.
4. That there be no employee parking on any roads adjacent to the subject property.
5. That the applicant maintains and replace, when necessary, the existing fence between the subject property and those properties fronting on Nylsor Avenue.

Based on our review of the above information, we offer the following comments and/or recommendations for your consideration.

SUBDIVISION AND LAND DEVELOPMENT ORDINANCE COMMENTS

1. In accordance with Section 146-10.B.(2)(e), the plan view scales must be shown in their entirety on Sheet 3 of the Land Development Plan. ***(Previous Comment 1) Graphic and written scales must still be provided on Sheet LD7. In addition, the scale indicated on Sheet LD19 is not consistent with the plan view and the plan must be revised.***
2. In accordance with Section 146-10.B.(2)(f), north arrows must be provided for the Location Map on Sheets 1 and 3 and must be provided for the plan view on Sheet 5 of the Land Development Plan. ***(Previous Comment 2) North arrows must still be provided for the Location Plans on Sheets CS1, LD18, and LD20, and must still be provided for the plan views on Sheets LD18 and LD19.***
3. In accordance with Sections 146-11.A.(4), 146-11.A.(10), and 146-11.B.(3), the existing properties with owners and tax parcel numbers, and the existing zoning districts within 400-feet of the project site, must be shown on the plan. ***(Previous Comment 4) Waivers from Sections 146-11.A and 146-11.B relating to showing owner information and***

existing utilities within 400-feet of the project site were recommended for approval by the Township Planning Commission at its meeting held on May 28, 2019.

4. In accordance with Section 146-11.B.(7), the existing waterlines, sanitary sewer lines, storm sewer lines, electric lines, telephone lines, gas mains, fire hydrants, and streetlights located on and within 400 feet of the project site must be shown on the plan. The plan must also indicate which existing utilities will be removed and/or abandoned and/or replaced as part of the proposed development. *(Previous Comment 7) A waiver from Section 146-11.B related to showing utilities within 400-feet of the project site was recommended for approval by the Township Planning Commission at its meeting held on May 28, 2019.*
5. In accordance with Section 146-11.E.(2), an erosion and sedimentation control narrative must be submitted. The narrative must be separate from the plan and include calculations associated with the proposed erosion controls. *(Previous Comment 10) The submitted Erosion & Sediment Control Narrative must be revised to include a date.*
6. In accordance with Sections 146-11.E.(3), 146-43.E.(2), and 146-43.E.(3), erosion and sedimentation control plan approval by the Township Engineer is required. The proposed disturbance is less than one (1) acre, therefore we have reviewed the E&S Plan and E&S Plan Notes, Sheets LD7 and LD8, respectively, and have provided the following comments. The plans must be revised accordingly. *(Previous Comment 11)*
 - a. Calculations in support of the size of the proposed silt fence must be submitted. *(Previous Comment 11.c) Calculations in support of the proposed 18-inch silt fence along the northern property line must also be provided.*
7. In accordance with Section 146-11.F.(2)(b), street profiles must be provided on the plan. *(New Comment) A waiver from Section 146-11.F.(2)(b) was recommended for approval by the Township Planning Commission at its meeting held on May 28, 2019.*
8. In accordance with Sections 146-11.F.(4)(a) and 146-11.F.(4)(b), the proposed storm sewer piping must be shown in plan view on the Land Development Plan. In addition, profiles for storm sewer runs between CB-4 and MH-2, CB-5 and MH-3, and the outlet structure to MH-4 including the media filter must be provided. *(Previous Comment 14) The proposed storm sewer piping must still be provided in plan views on Sheets LD4, LD5, and LD6. In addition, the rim elevation of MH-3 is inconsistent between the Recap of MH Info in the Post Construction Stormwater Management Plan Report and that provided in plan and profile views on Sheets LD4 and LD16, respectively. The plans and/or report must be revised accordingly.*
9. In accordance with Section 146-11.I, a phasing plan must be provided. *(New Comment) A waiver from Section 146-11.I was recommended for approval by the Township Planning Commission at its meeting held on May 28, 2019.*

10. In accordance with Section 146-11.J, a recreational facilities plan must be provided. ***(New Comment) A waiver from Section 146-11.J was recommended for approval by the Township Planning Commission at its meeting held on May 28, 2019.***
11. In accordance with Section 146-11.M.(1)(b) and 146-36.A, a letter certifying availability of public water service must be provided to the Township. ***(Previous Comment 16) As discussed at the meeting held on June 12, 2019, a will serve letter must be submitted.***
12. An improvement and completion guarantee must be provided in accordance with Section 146-17. ***(Previous Comment 19) A detailed construction cost estimate with specific line items must be submitted for review.***
13. In accordance with Section 146-27.E, sidewalks shall be extended to the curbline with ramps for adequate and reasonable access across curbs by physically handicapped persons, including those in wheelchairs. Concrete Apron and Sidewalk details are provided on Sheet 4. Should associated handicap ramps be required, proposed detailed ramp design(s) consisting of dimensions, spot elevations, slopes, and associated details and ramp types must be provided. We suggest larger scaled detailed plans be provided for clarity. Review of all handicap ramps will be completed upon receipt of the detailed plans. ***(Previous Comment 21) The following comments are related to our review of the proposed handicap ramps. The plans must be revised accordingly.***
 - a. ***The elevation of 101.60 at the northerly ramp shown on Sheet LD18 is inconsistent with the top and bottom of curb elevations of 101.10 and 100.60, respectively.***
 - b. ***On Sheet LD18, the northernmost proposed sidewalk spot elevation is illegible (under the proposed concrete monument).***
 - c. ***On Sheet LD18, the locations of the proposed spot elevations at the intersection of the proposed handicap ramp and access driveway are unclear.***
 - d. ***The ramp slope of the southerly ramp shown on Sheet LD18 is 14%.***
 - e. ***The scale indicated on Sheet LD19 is inconsistent with that used in the plan view. The plan scale must be corrected, and further review will be performed. In addition, it appears the proposed spot elevations on the northern ramp create slopes exceeding the maximum permitted slope of 8.33%.***
14. In accordance with Section 146-28.A, all parking spaces for vehicles shall be 10-feet wide by 20-feet long. The proposed parking spaces are shown as 18-feet long and must be revised. ***(Previous Comment 23) A waiver from Section 146-28 to reduce the parking space depth to 18-feet was recommended for approval by the Township Planning Commission at its meeting held on May 28, 2019.***
15. In accordance with Section 146-33.D, the minimum diameter of all storm sewer shall be

15-inches. Eight (8) inch and 12-inch diameter storm sewer is proposed, and the plan must be revised. ***(Previous Comment 25) A waiver from Section 146-33.D to permit storm sewer having diameters of 6-, 8-, and 12-inches was recommended for approval by the Township Planning Commission at its meeting held on May 28, 2019.***

16. In accordance with Section 146-39.B.(3)(a)[1], at least 5% of the total area devoted to parking, not including buffers or yards on the perimeter, shall not be paved but shall be used for interior landscaping within a parking area. Interior green area within the parking area shall be provided and a supporting calculation shall be placed on the plan. ***(Previous Comment 31) A waiver from Section 146-39.B.(3)(a)[1] was recommended for approval by the Township Planning Commission at its meeting held on May 28, 2019.***
17. In accordance with Section 146-39.C, all landscaping required under this section and the provisions of the Zoning Code shall be guaranteed by the subdivider/land developer or builder for a period of one year after the township has issued an occupancy permit for the property. It shall be the responsibility of the subdivider/land developer to protect, maintain and feed (if necessary) both newly planted and existing plant materials during this period to ensure that plants are alive and healthy. An inspection shall be made by the township at the end of the one-year period; any plant materials unacceptable at the time of inspection shall be replaced in order to satisfy the landscaping requirements of this section and the Zoning Code. A note to this effect must be placed on the plan. ***(Previous Comment) The note added to Sheet LD6 must be revised to include the language "An inspection shall be made by the township at the end of the one-year period; any plant materials unacceptable at the time of inspection shall be replaced in order to satisfy the landscaping requirements of this section and the Zoning Code".***
18. In accordance with Section 146-43.C.(1)(a), the proposed grading shown on Sheet 4 of the Land Development Plan and to the north of the proposed building shall be revised to maximize the slope and to ensure stormwater flows toward inlet CB-2 without ponding. ***(Previous Comment 33) The proposed high points between inlets CB2, CB6, and CB7 must be shown on Sheet LD4.***

STORMWATER MANAGEMENT ORDINANCE COMMENTS

The proposed development is located within the Sandy Run Watershed and the B Management District of the Wissahickon Watershed. The project site ultimately discharges to Sandy Run which has a Chapter 93 Classification of Trout Stock Fishery with Migratory Fishes (TSF, MF). In accordance with Table 106.1W, Article III and the requirements of Sections 404, 405, 406, and 409 must be followed.

19. In accordance with Sections 302.A.6, 302.B.23, 401.A, 401.D, and 403.A, erosion and sedimentation control approval is required. The proposed disturbance is less than one (1) acre, therefore we have reviewed the E&S Plan and E&S Plan Notes, Sheets LD7 and LD8, respectively, and have provided the following comments. The plans must be revised accordingly. ***(Previous Comment 36)***

- a. Calculations in support of the size of the proposed silt fence must be submitted. ***(Previous Comment 11.c) Calculations in support of the proposed 18-inch silt fence along the northern property line must also be provided.***
20. In accordance with Section 308, upon completion of construction, the developer shall be responsible for providing as-built plans of all stormwater management facilities shown on the approved plans. ***(Previous Comment 37) A note to this effect shall be provided on Sheet LD1.***
21. In accordance with Section 701.A, a financial guarantee is required for the proposed stormwater management improvements. ***(Previous Comment 38) A detailed cost estimate with specific line items must be submitted for review.***
22. An operation and maintenance plan is provided as Sheet LD 15. An agreement will also be required in accordance with Sections 702.A and 704. ***(Previous Comment 39)***

STORM SEWER AND STORMWATER MANAGEMENT DESIGN COMMENTS

23. The invert elevation listed in the MH Section on Sheet 4 of the SWM Site Plan is not typical of all proposed manholes. The Section must be revised accordingly. ***(Previous Comment 44) The invert elevation of 90.32 (30" Ø IN) listed in the MH-1, MH-2, MH-3 Section on Sheet LD12 is not consistent with those provided in the Recap of MH Info. For clarity, we suggest the invert elevation be removed from the Section and a reference to the Recap of MH Info be provided.***

MISCELLANEOUS COMMENTS

24. A condition of the granted variances includes a right-out only egress with associated signage at Nylsor Avenue. The driveway onto Nylsor Avenue must be revised to provide a defined right-out only movement. Proposed signage must also be shown in plan view and associated details must be provided on the plan. ***(Previous Comment 48) The proposed 'No Right Turn Sign' must be revised to read 'No Left Turn'. A supporting detail must also be provided on the plan.***
25. Driveway profiles from the road centerline and into the project site must be provided on the plan to confirm slopes and changes of grade. ***(Previous Comment 49) A profile must still be provided for the proposed driveway accessing the project site from Easton Road.***

The following comments are related to our review of the profile provided on Sheet LD19 for the proposed driveway accessing the project site from Nylsor Avenue. The plan must be revised accordingly.

- a. ***The elevation shown at Station 0+17 in the profile is inconsistent with that shown in plan view. Also, per the proposed grading shown in plan view, the driveway slope between Stations 0+12 and 0+17 is 8.6%. In addition, the slope shown in the profile view between Stations 0+17 and 0+47 shall also be revised***

accordingly.

- b. *The top of curb elevation shown in the profile at Station 0+12 is inconsistent with that shown in plan view.*
 - c. *The calculated slope between Stations 0+47 and 0+55, 0+55 and 0+63, and 0+63 and 1+00 are inconsistent with those shown in the profile.*
26. The plan views on Sheets 1 and 3 of the Land Development Plan are inconsistent. In addition, the parking count in General Note 11 on Sheet 1 is inconsistent with the parking layout shown on Sheet 3. The plan must be revised. ***(Previous Comment 61) The number of display parking spaces and the total number of parking spaces listed in General Note 11 on Sheet LD1 are inconsistent with those in plan view and the plan must be revised.***
 27. A Concrete Apron detail is provided on Sheet 3 of the Land Development Plan. The location(s) of the concrete apron(s) must be shown and labeled on the plan. ***(Previous Comment 63) The proposed concrete apron(s) must still be labeled in plan view.***
 28. The proposed and existing utilities must be shown on Sheet 5 of the Land Development Plan to determine if any conflicts with the proposed landscaping or lighting will occur. ***(Previous Comment 68) The existing and proposed utilities, including storm sewer, must still be shown on the Landscape & Lighting Plan (Sheet LD6).***
 29. All comments received from the shade tree commission must be addressed to their satisfaction. ***(Previous Comment 70)***
 30. The Abington Township Application number (LD-19-05) must be added to all plan sheets. ***(Previous Comment 71) The Township Application number must still be provided on Sheets LD2, LD18, and LD20.***

PLAN REVISION COMMENTS

31. As discussed during our meeting on June 12, 2019, the plan must be submitted to Montgomery County for its review of the proposed improvements along Easton Road. All correspondence with and approval from the County must be provided to the Township. ***(New Comment)***
32. The Sheet Titles on Sheets LD12, LD18, and LD19 are inconsistent with the List of Drawings on Sheet CS1. The Sheet Titles and/or List of Drawings must be revised accordingly. ***(New Comment)***
33. On Sheet LD1, the “Waivers Granted February 19, 2019” must be revised to state “Variances Granted February 19, 2019”. ***(New Comment)***
34. For clarity, the subsurface utilities, storm sewer, and stormwater management facilities shall not be shown on Sheet LD1. ***(New Comment)***

35. On Sheet LD1, the note "Replace 154' Conc. Curb with 6' Reveal New Curb & Sidewalk" must be revised to reference a 6-inch curb reveal. *(New Comment)*
36. The handicap parking space paint symbols shown in the plan view on Sheet LD1 must be rotated to be consistent with the handicap parking space striping detail on Sheet LD20. *(New Comment)*
37. A detail for the proposed trash enclosure shown on Sheet LD1 must be provided. In addition, and on Sheet LD20, the reference to the Wendy's Trash Enclosure must be removed. *(New Comment)*
38. On Sheets LD1 and LD7, the green area listed in the plan view and in General Note 12 on Sheet LD1 are inconsistent and the plan must be revised. *(New Comment)*
39. The opaque fence, specified along the southern property line on Sheet LD1, must also be shown on the Landscape and Lighting Plan (Sheet LD6). This fence must also be shown and labeled as existing or proposed. If this fence is proposed, a supporting detail must be provided on the plan. *(New Comment)*
40. The unstriped stock parking spaces are no longer shown on the plan and must be shown on Sheet LD1. *(New Comment)*
41. On Sheet LD3, the directions of bearings S44°59'00"E (440.35-feet) and N44°00'00"E (163.00-feet) must be provided in the Description of Lot Consolidation. *(New Comment)*
42. A Parking Curb (wheel stop) detail is provided on Sheet LD4 and a Concrete Wheel Stops detail is provided on Sheet LD20. Only one detail shall be provided. *(New Comment)*
43. On Sheet LD4, the note "See LD17 for Layout Details, Driveway Profiles" shall be revised to refer to Sheets LD18 and LD19. *(New Comment)*
44. A reference to a Trench Restoration, Sanitary Lateral Detail is provided on Sheet LD4. The reference must be revised to refer to the Trench Detail on Sheet LD13. *(New Comment)*
45. On Sheet LD4, the curb heights along Easton Road nearest the intersection with Nylsor Avenue are 5-feet + and must be revised. In addition, the top of curb elevation of 18.10 along Easton Road must also be revised. *(New Comment)*
46. On Sheet LD4, the Typical Concrete Curb Cross Section specifies an 8-inch curb reveal while the plan view shows a 6-inch curb reveal. The Section or plan view must be revised. *(New Comment)*
47. The Handicap Parking Sign Detail provided on Sheet LD4 is also provided on Sheet LD20. Only one detail is required, and the plan must be revised accordingly. *(New Comment)*

48. The Utility Plan (Sheet LD5) must show all proposed features. *(New Comment)*
49. On Sheet LD6, the Plant Schedule shows one (1) proposed “CC” ornamental tree while eight (8) are shown in plan view, three (3) proposed “CR” ornamental trees while two (2) are shown in plan view, and twelve (12) proposed “PRO” ornamental trees while seven (7) are shown in plan view. The Plant Schedule and/or plan view must be revised. *(New Comment)*
50. On Sheet LD6, the Plant Schedule shows eight (8) proposed “GT” shade trees while two (2) are shown in plan view, four (4) proposed “UA” shade trees while three (3) are shown in plan view, and seven (7) proposed “ZS” shade trees while five (5) are shown in plan view. The Plant Schedule and/or plan view must be revised. *(New Comment)*
51. On Sheet LD6, the Plant Schedule shows twenty-three (23) proposed “TXH” shrubs while fourteen (14) are shown in plan view, and twenty-nine (29) proposed “XCG” shrubs while thirty-five (35) are shown in plan view. The Plant Schedule and/or plan view must be revised. *(New Comment)*
52. On Sheet LD6, three (3) “UP” trees are shown in plan view and must also be included in the Plant Schedule. In addition, the proposed shade trees along Easton Road and the shrubs surrounding the trash enclosure must be labeled in plan view and included in the Plant Schedule. *(New Comment)*
53. On Sheet LD6, the light symbols in the Luminaire Schedule are inconsistent with the plan view. In addition, all proposed lighting must be labeled in plan view per the Luminaire Schedule. The plan must be revised accordingly. *(New Comment)*
54. On Sheet LD11, the clearance listed in the Pipe-Crossing Info for Crossing Designations 1, 2, 3, and 4 must be revised to reflect the 8-inch sanitary sewer pipe. *(New Comment)*
55. The sanitary sewer crossings must be graphically shown in the CB-5 to MH-3 and OS to MH-4 storm sewer profiles on Sheet LD16. *(New Comment)*
56. ‘Do Not Enter’ signs shall be placed near the southern corner of the proposed building to alert motorists of the one-way driveway. In addition, all detailed signs on Sheet LD20 must be shown in plan view. *(New Comment)*
57. On Sheet LD20, the nomenclature for the “Reserved Parking Penalties Sign” and the “Van Accessible Sign” must be revised to be consistent with those in the Pennsylvania Department of Transportation Handbook of Approved Signs, Publication 236. *(New Comment)*
58. Multiple types of crosswalks are detailed on Sheet LD20. The plan must be revised to show one (1) type of crosswalk and their location(s) must be shown in plan view. In addition, a detail in support of the striped crosswalk crossing the parking lot toward Easton Road must be provided on the plan. *(New Comment)*

Mr. Richard Manfredi, Manager
Abington Township
July 3, 2019
Page 11 of 11

59. On Sheet LD20, the 60° Angled ADA Accessible Parking Space Striping detail is not applicable as the handicap parking spaces are at a 90° angle. In addition, the 4" White Paint Striping shall be the color blue. The detail must be revised. *(New Comment)*
60. On Sheet LD20, the type of ramp provided in the ADA Curb Ramp detail is not consistent with the proposed ramps along Easton Road and Nylsor Avenue, and the plan must be revised. *(New Comment)*
61. Details for the proposed circulation arrows must be provided on the plan. *(New Comment)*

The above comments represent a thorough and comprehensive review of the information submitted with the intent of giving the Township the best direction possible. However, due to the number and nature of the comments, the receipt of a revised plan submission may generate new comments.

In order to facilitate an efficient re-review of revised plans, the Surveyor and Design Engineer must provide a letter(s), addressing item by item, their action in response to each of our comments.

We recommend the above comments be addressed to the satisfaction of Abington Township prior to approval of the proposed Land Development Plan.

If you should have any questions regarding the above, please call me.

Sincerely,



Melissa E. Prugar, P.E.
Municipal Engineer

MEP/cg

cc: Amy Riddle Montgomery, Director of Engineering and Code – Abington Township
Mark Penecale, Planning & Zoning Officer – Abington Township
Michael P. Clark, Esquire, Rudolph Clarke, LLC – Abington Township Solicitor
Sussman Associates II, LLC – Applicant/Property Owner
Peter J. Tantara, P.E., Tantara Associates, LLC – Applicant's Engineer
Robert R. Leapson, P.L.S., TEI Consulting Engineers, Inc. – Applicant's Surveyor
Michael Narcowich, Montgomery County Planning Commission

**MONTGOMERY COUNTY
BOARD OF COMMISSIONERS**

VALERIE A. ARKOOSH, MD, MPH, CHAIR
KENNETH E. LAWRENCE, JR., VICE CHAIR
JOSEPH C. GALE, COMMISSIONER



**MONTGOMERY COUNTY
PLANNING COMMISSION**

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JODY L. HOLTON, AICP
EXECUTIVE DIRECTOR

May 24, 2019

Mr. Rich Manfredi, Manager
Abington Township
1176 Old York Road
Abington, Pennsylvania 19001-3713

Re: 19-0108-001 (Prop. 105193)
Sussman Kia
Tract Size: 1.44 Acres
1501-1555 Easton Road
Abington Township

Dear Mr. Manfredi:

We have reviewed the above-referenced subdivision and land development plan in accordance with Section 502 of Act 247, "The Pennsylvania Municipalities Planning Code," as you requested on April 30, 2019. We forward this letter as a report of our review.

BACKGROUND

Sussman Automotive, the applicant, has submitted a land development and (reverse) subdivision plan that would combine four lots at the intersection of Easton and Nylsor Roads, to create a lot of 1.44 acres, and to construct an automobile dealership on the site. The site is located in the MS-H Main Street High Intensity-Density District. The site is served by public sewer and water. The applicant has submitted a preliminary and final plan, dated April 15, 2019.

CONSISTENCY WITH COUNTY COMPREHENSIVE PLAN

The proposed improvements are generally consistent with *MONTCO2040: A Shared Vision, The Montgomery County Comprehensive Plan*, although modifications for pedestrian improvements would make it more so. The plan shows the subject property as located in the "Community Mixed Use and Services Area". Recommendations for this area include having development designed for walking. See our review comments, below, for recommendations to make the proposal more consistent with *MONTCO2040*.



RECOMMENDATION

The Montgomery County Planning Commission (MCPC) generally supports the applicant's proposal, however, in the course of our review we have identified the following issues that the applicant and Township may wish to consider. Our comments are as follows:

REVIEW COMMENTS

PEDESTRIAN NETWORK

- A. Sidewalks Along Building Façade. A sidewalk is required along the full extent of each front building façade [§2504.C.].
- B. Crosswalks. We recommend upgrading the crosswalk over Nylsor Avenue at Easton Road to one with a (hatched) continental design—the Township standard [§146-27].
- C. Building Connection to Street. In the Main Street Districts, all buildings shall be connected, by a continuous pedestrian system of crosswalks and sidewalks, to the street [§2504.C].
- D. Streetfront Sidewalk: shall be at least eight feet (8') wide [§2504.C].
- E. Verge: The street sidewalk shall be separated from the sidewalk by a verge (consisting of grass, landscaping or decorative paving) of at least three feet (3') in width [§2504.E]. At least 25% of the verge shall consist of a mix of ground cover, shrubs and trees.

LANDSCAPING

- A. Building foundation landscaping (ornamental or evergreen trees and shrubs) is required along a minimum of 25% of the area between the building and sidewalks, building and parking, and building and access drives [§2403.D.].
- B. Groundcover Areas for Nonresidential Sites. The site must meet the requirement for groundcover and trees therein [§2403.E].
- C. A list of plantings (location, size, type) shall be provided [§146-11.H.].
- D. Street Trees: are required at a ratio of one per 40 linear feet of frontage [§2402.B]. This section of Easton Road would especially benefit from street trees, since, after removal of the existing street trees, the Kia site would be part of a 470 foot length of the eastern side of Easton road without street trees. Potential locations for street trees on the applicant's site include the proposed green area adjacent to the proposed exit drive on Easton Road, and the proposed green area on Nylsor Avenue near the proposed fence and adjacent residential use.
- E. Landscaping Plan: shall be submitted [§146-11].

- F. Screening. Vehicle storage, such as that along Nylsor Avenue, is required to have a medium-intensity screen, such as a decorative wall with shrubs or a hedge [Zoning Figure 24.7].

BUILDING DESIGN

- A. Roofs Near Residential Districts. Buildings with less than 15,000 square feet of building area on the ground floor that are located within 100 feet of a single-family residential zoning district are required to have pitched roofs covering at least 80% of their surface, with a pitch of five-to-one (5:1) or 20%, to help the building fit better with the nearby residential district [§1007.C].

STREET FURNITURE

- A. Benches and trash and recycling receptacles shall be provided at least every 100 feet, bicycle racks shall be provided at least every 200 feet, and planters shall be provided at least every 50 feet. At least half of all bike racks shall be covered or shall consist of bike lockers [§2502].

OTHER INFORMATION

The following is some of the more important additional information required to be provided on the plan:

- A. Dimensions of buildings [§146-11.B].
- B. Existing vegetation [§146-11.B]

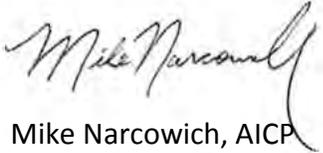
CONCLUSION

We wish to reiterate that MCPC generally supports the applicant's proposal but we believe that our suggested revisions will better achieve the Township's planning objectives for commercial development.

Please note that the review comments and recommendations contained in this report are advisory to the municipality and final disposition for the approval of any proposal will be made by the municipality.

Should the governing body approve a final plat of this proposal, the applicant must present the plan to our office for seal and signature prior to recording with the Recorder of Deeds office. A paper copy bearing the municipal seal and signature of approval must be supplied for our files.

Sincerely,

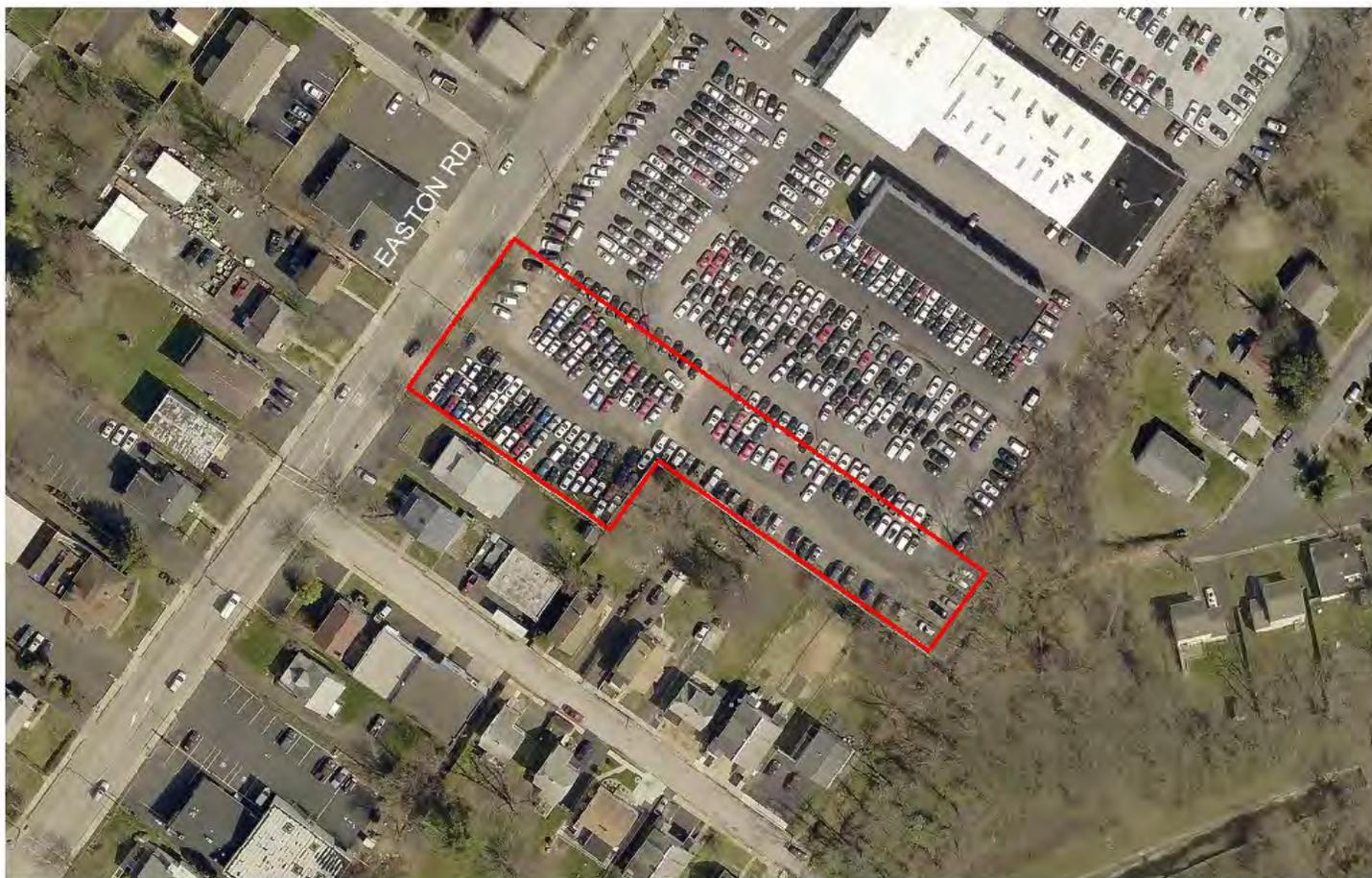
A handwritten signature in black ink that reads "Mike Narcowich". The signature is written in a cursive style with a long, sweeping tail on the letter "h".

Mike Narcowich, AICP
Assistant Section Chief: Community Planning
610.278.5238 - mnarcowi@montcopa.org

c: Sussman Automotive, Applicant
Joseph Kuhls, Esq., Applicant's Representative
Robert R. Leapson, P.L.S., TEI Consulting Engineers, Applicant's Engineer
Amy Montgomery, P.E., Township Engineer
Michael P. Clarke, Esq., Rudolph Clarke, LLC, Township Solicitor

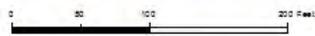
Attachments: Aerial Image, Project Site
 Applicant's Plan

Aerial Image, Project Site



Sussman KIA
190108001

Montgomery
County
Planning
Commission
Montgomery County Courthouse - Planning Commission
PO Box 311 • Norristown PA 19384-0311
(p) 610.278.3722 • (f) 610.278.3941
www.montcopa.org/planning
Year 2015 aerial photography provided by the
Delaware Valley Regional Planning Commission





ADMINISTRATIVE CODE AND LAND DEVELOPMENT

AGENDA ITEM

July 2, 2019

DATE

Engineering and Code

DEPARTMENT

ACL-02-071119

AGENDA ITEM NUMBER

FISCAL IMPACT

Cost > \$10,000.

Yes

No

PUBLIC BID REQUIRED

Cost > \$20,100

Yes

No

AGENDA ITEM:

Land Development Application LD-19-04, Elaine Associates, LP-Mazda-1601 Easton Road, Willow Grove, PA 19090.

EXECUTIVE SUMMARY:

The applicant seeks approval to construct an addition to the rear of the building to increase the number of service bays that will match the existing rear yard setback. The applicant also proposes to remove the building located on the southeast corner of the intersection of Easton Road and Decatur A venue. The property is zoned within the Main Street High District of Ward No. 5 of the Township of Abington.

Waivers requested:

See letter from Kuhls Law, PLLC dated June 4, 2019.

Review Period Expiration: Unlimited Time Waiver Received.

PREVIOUS BOARD ACTIONS:

Planning Commission recommended approval for the Land Development Application at their regularly scheduled meeting of May 28, 2019.

Shade Tree Commission reviewed the application at their regularly scheduled meeting on June 12, 2019.

RECOMMENDED BOARD ACTION:

Motion to approve the Land Development Application of Elaine Associates, LP-Mazda-to construct a new, one-story building that will include a showroom, offices and service bays for the sale and service of vehicles.

June 4, 2019

Amy Montgomery
Director of Engineering and Code
Abington Township
1176 Old York Road, Abington PA 19001
amontgomery@abington.org

Re: WAIVERS - **Mazda**; 1601 Easton Road; Elaine Associates, LP

Amy,

As requested, this letter will restate and confirm the waivers currently being requested from the Abington Township Subdivision and Land Development Ordinance relative to the pending Land Development Application named above.

- §146-11.A Property Identification Plan, related to detailed property and owner information within 400 feet of site ;
- §146-11.B Existing Features Plan, related to utilities within 400 feet of site;
- §146-11.F.(2)(b) Street Plan, as no new streets are proposed;
- §146-11.I Phasing Plan, as project is not phased;
- §146-11.J Recreational Facilities Plan, as no recreational facilities are required or proposed;
- §146-17 Sidewalk Plan, requested relative to sidewalk along Decatur; and

- §146-39.B(3)(a)[1] requiring 5% of parking area to be landscaped, due to required impervious for parking/storage.

My understanding is that each of these waivers was recommended for approval by the Abington Township planning Commission at its Public Meeting on the evening of May 28, 2019, with comments and conditions as set forth on May 28 Planning Commission Recommendation Forms for each project.

If you have any questions, or believe any further clarification would be helpful, please don't hesitate to give me a call.

Sincerely,



Joseph C. Kuhls



Sussman Mazda Dealership Landscape Review

June 12, 2019 page 1

Participants

- STC: Carl Andresen, Joe Ascenzi, John Kennedy, Collin Watson, Rita Stevens
- RKA Associates: Lance R Kraemer, RA
- Landscape Architect and Site Planner: Ed Landau, RLA

Reference Document:

- Sheet LD1, dated 15 April 2019, with landscape revisions as of June 12, 2019

REVIEW

Mr. Kraemer and Mr Landau presented the proposed landscape plan associated with the proposed auto sales with service located on Easton Road between Hamilton Avenue and Decatur Avenue.

Stormwater management provisions:

- The proposed plan has slightly less impervious area vs. existing conditions; stock parking three cars deep optimizes parking space utilization
- Planting of trees and shrubs in nearly the entire perimeter in a continuous mulch bed will contribute to stormwater mitigation
- There are no significant changes anticipated in stormwater runoff volume; runoff is anticipated to be slowed by flowing from the front of the proposed building to the back of the service bay, and by the additional trees and shrubs

Trees to be removed

- No trees identified for removal; existing trees to remain and be protected during construction are noted on the drawing

Utility considerations

- Overhead wires along Easton Road
- Discussed potential for tree-wire conflict; STC approves the use of honey locust trees, as they can provide greater canopy utility than ornamentals, will establish well on this site, and will be near the end of their anticipated life cycle of 20-30 years prior to major wire conflict.

Buffers

- Existing privacy fence. No issues noted.
- The neighboring properties to the northwest of the sales building have mature canopy trees adjacent to this site; hence no additional plants specified for this space.

Planting spaces

- Additional lights to be added along Easton Road, and integrated into the planting plan
- Metal rails along Easton Road to prevent theft



Sussman Mazda Dealership Landscape Review

June 12, 2019 page 2

- Perimeter and interior planting areas are to be continuous mulch beds
- No irrigation; owner to water landscape elements

Plant Selections and Establishment

- STC found all species specified on the plan to be suitable for the site, and placed in an attractive and appropriate manner.
- Discussed options for maximizing canopy. Identified the opportunity to replace the 4 proposed ornamentals in front of the service bay with 3 larger canopy trees

RECOMMENDATIONS

1. Substitute 3 Lacebark Elm trees for the 4 Winter King Hawthorn trees in front of the service bay, to provide greater canopy.



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May 13, 2019

Mr. Richard Manfredi, Manager
Abington Township
1176 Old York Road
Abington, PA 19001

**SUBJECT: MAZDA DEALERSHIP – 1601 EASTON ROAD
FINAL LAND DEVELOPMENT REVIEW NO. 1
ABINGTON TOWNSHIP, MONTGOMERY COUNTY, PENNSYLVANIA
PROJECT NO. 1926005R**

Dear Mr. Manfredi:

Pursuant to the Township's request, we have completed our first review of the Final Land Development Plan Application for the Mazda Dealership at 1601 Easton Road. The submitted information consists of the following:

1. Land Development Plan (5 sheets) prepared by TEI Consulting Engineers, Inc., dated October 31, 2018.
2. Proposed Site and Elevation Plans (2 sheets) prepared by Lance R. Kraemer Associates, dated April 15, 2019.

BACKGROUND INFORMATION

The Applicant, Elaine Associates, LP, is proposing a land development at 1601 Easton Road. The property is bordered by Easton Road to the west, Decatur Avenue to the north, Summit Avenue to the east, and Hamilton Avenue to the south.

The existing property is located within both the MS-H, Main Street High Intensity Density Zoning District and the MS-L, Main Street Low Intensity Density Zoning District. The existing property is currently an automotive dealership, has a total lot area of 33,176 square feet, and consists of two (2) buildings with associated parking. The site is accessed by three (3) existing driveways along Easton Road and one (1) existing driveway along Decatur Avenue.

The proposed land development consists of the removal of two (2) existing buildings and construction of a new, one story, building that will include a showroom, offices, and service bays for the sale and service of vehicles. The existing parking lot will be reconfigured and restriped. One (1) driveway access will be removed from Easton Road, and two (2) existing accesses will remain on Easton Road and one (1) existing access will remain on Decatur Avenue. The project site is served by public water and sewer.

Dimensional variances to permit a rear yard of 19.7 feet and windows to be between 0-feet and 10-feet above grade were granted by the Zoning Hearing Board on January 15, 2019.

Based on our review of the above information, we offer the following comments and/or recommendations for your consideration.

SUBDIVISION AND LAND DEVELOPMENT ORDINANCE COMMENTS

1. In accordance with Section 146-10.B.(2)(f), north arrows must be provided on Sheets 2 and 4.
2. In accordance with Section 146-10.B.(4), the boundary line of the site undergoing land development shall be shown as a solid heavy line. The boundary line of the project site is similar to those of the adjoining properties and is unclear. The plan must be revised.
3. In accordance with Section 146-11.A.(2), a location map for the purpose of locating the site must be provided on the plan. The location map shall be presented at a scale of not less than 800 feet to the inch and shall show the relation of the site to adjoining properties and to all public and provide street and municipal boundaries existing within 1,000 feet.
4. In accordance with Sections 146-11.A.(4), 146-11.A.(10), and 146-11.B.(3), the existing properties with owners and tax parcel numbers, and the existing zoning districts within 400-feet of the project site, must be shown on the plan.
5. In accordance with Sections 146-11.A.(6) and 146-11.B.(4), the location of all existing monumentation must be shown on the plan. No existing monumentation is shown and the plan must be revised accordingly. All proposed monumentation must be in accordance with Section 146-32.
6. In accordance with Sections 146-11.A.(8) and 146-11.B.(2), the existing cartways and rights-of-way must be shown, labeled, and dimensioned on the plan.
7. In accordance with Section 146-11.B.(7), the existing waterlines, sanitary sewer lines, storm sewer lines, electric lines, telephone lines, gas mains, fire hydrants, and streetlights located on and within 400 feet of the project site must be shown on the plan. The plan must also indicate which existing utilities will be removed and/or abandoned and/or replaced as part of the proposed development.
8. In accordance with Section 146-11.B.(8)(b), the datum related to the existing topography must be noted on the plan.
9. In accordance with Section 146-11.B.(11)(b), the plan shall depict standalone trees of 10-inches or greater, with an indication of which trees are to be removed and which are to remain. Aerial photography depicts trees along Hamilton Avenue that are not shown in plan view, and the plan must be revised.
10. In accordance with Section 146-11.C.(1), the plan shall depict the layout of all associated curbs and sidewalks. Sidewalk and curb details are provided on Sheet 3; however, none

are shown in plan view. All proposed curb and sidewalk must be clearly shown and labeled on the plan. This includes the new curb at the northernmost driveway access from Easton Road.

11. In accordance with Section 146-11.C.(3), the building setback lines must be shown on the plan.
12. In accordance with Sections 146-11.C.(7) and 146-11.C.(8), a notation of the existing building to be demolished and those to remain as well as the layout of all parking areas and arrangement of all parking spaces must be provided on the plan. General Note 6 on Sheet 1 indicates both existing buildings are to be demolished. The plans do not clearly show the existing buildings to be demolished in the predevelopment condition, nor does the plan view clearly show the proposed development including the new building and parking arrangement. The plans must be revised to clearly depict the existing and proposed conditions.
13. In accordance with Sections 146-11.C.(10) and 146-11.G.(1), the location and size of all proposed sanitary sewer lines, storm sewer lines and related structures, water mains, fire hydrants, utility lines and on-site sewage disposal facilities must be shown on the plan. All existing and proposed utilities must be shown on the plan.
14. In accordance with Section 146-11.D.(6), proposed finished contours shall be indicated at intervals of two feet and delineated with solid lines. A grading adjustment is proposed adjacent to the service bay addition. Spot elevations are shown; however, it appears contour lines will change (i.e., elevation 96) and must be shown on the plan. In addition, any regrading around the new showroom and in the area of the existing building to be permanently removed must also be shown on the plan.
15. In accordance with Section 146-11.E.(2), an erosion and sedimentation control narrative must be submitted.
16. In accordance with Sections 146-11.E.(3), 146-43.E.(2), and 146-43.E.(3), erosion and sedimentation control plan approval by the Township Engineer is required. The proposed disturbance is less than one (1) acre, therefore we have reviewed the Erosion Control Plan, Sheet 5, and have provided the following comments. The plans must be revised accordingly.
 - a. The limit of disturbance must be shown on the plan.
 - b. Existing and proposed contours must be shown on the plan.
 - c. Silt sock is shown in plan view; however, a detail is not provided. In addition, silt sock is not referenced in the Sequence of Construction.
 - d. The size of the silt sock must be provided on the plan and associated calculations must be submitted.
 - e. The sanitary sewer lateral, water service, outlet storm sewer, underground

perforated pipe absorption bed, underground solid pipe detention bed, inlets, and storm sewers referenced in Stage 2 of the Sequence of Construction must be shown in plan view, all associated details must be provided on the plan, and supporting calculations must be submitted.

- f. The retaining wall, lighting, and trees referenced in Stage 3 of the Sequence of Construction must be shown in plan view, and all associated details must be provided on the plan.
 - g. An inlet filter is shown in the legend; however, no detail is provided, and no filters are shown in plan view. In addition, the Sequence of Construction must reference the installation of the inlet filters.
17. In accordance with Sections 146-11.F.(1) and 146-11.F.(4)(d), should stormwater management be proposed as referenced in the Sequence of Construction on Sheet 5 associated calculations, reports, plans, and details must be submitted.
 18. In accordance with Sections 146-11.F.(3) and 146-11.F.(4), plans and profiles of any proposed sanitary and storm sewers must be provided. Associated storm sewer calculations must also be submitted.
 19. In accordance with Sections 146-11.K, 146-11.M.(1)(a), and 146-35.B.(1), a letter certifying availability of public sanitary sewer facilities and an approved Sewage Facilities Planning Module must be provided to the Township, if applicable.
 20. In accordance with Section 146-11.M.(1)(b) and 146-36.A, a letter certifying availability of public water service must be provided to the Township, if applicable.
 21. In accordance with Section 146-12.A.(1), a record plan, which shall be a clear and legible blue or black line print on white opaque linen and shall be an exact composite overlay of the approved final property identification and proposed layout plans, on a sheet of the size required by the drafting standards must be provided. The Record Site Plan must be revised to clearly show the proposed improvements.
 22. An improvement and completion guarantee must be provided in accordance with Section 146-17. A detailed construction cost estimate with specific line items must be submitted for review.
 23. In accordance with Section 146-27.E, sidewalks shall be extended to the curblines with ramps for adequate and reasonable access across curbs by physically handicapped persons, including those in wheelchairs. Concrete Apron and Sidewalk details are provided on Sheet 3. Should associated handicap ramps be required, proposed detailed ramp design(s) consisting of dimensions, spot elevations, slopes, and associated details and ramp types must be provided. We suggest larger scaled detailed plans be provided for clarity. Review of all handicap ramps will be completed upon receipt of the detailed plans.
 24. In accordance with Section 146-27.1, when the Board of Commissioners determine that the installation of curbs and sidewalks are not required for a lot or parcel or ground

undergoing subdivision or land development approval, the applicant or developer shall be required to post an escrow amount with the Township of Abington for a period of two years following construction permit issuance, in an amount sufficient to complete curb and sidewalk installation along all street frontage involving the application, when any additional lots or parcels of land remain along the block(s) to which the lot or parcel has frontage which are capable of subdivision or land development at a future point in time. The Township shall determine if they will require escrow be posted for the future construction of curb and sidewalk.

25. In accordance with Section 146-28.A, the parking configuration showing the proposed parking spaces and dimensions must be provided on the plan.
26. In accordance with Sections 146-28.B and 146-28.C, entrances, exits, and driveways in a parking lot shall be a minimum of 24-feet wide, and interior circulation drives and aisles through an off-street parking area shall be a minimum of 24-feet wide for two-way traffic and 12-feet wide for one-way traffic. The two way parking aisles vary between 18-feet wide and 24-feet wide. In addition, the driveways accessing the project site from Easton Road are approximately 20-feet wide and the driveway accessing the project site from Decatur Avenue is approximately 16-feet wide. The existing parking lot is being reconfigured with this land development, and all driveways and parking aisles must be 24-feet wide for two-way traffic and 12-feet wide for one-way traffic.
27. In accordance with Section 146-33, should stormwater management be provided, all associated calculations, reports, plans, and details must be submitted for review.
28. In accordance with Section 146-37, all water mains, gas mains, electric, telephone and other communication services shall be located underground, and such facilities shall be installed prior to street paving. A note to this effect must be placed on the plan.
29. In accordance with Section 146-38.A, a plan showing the type and location of each streetlight to be installed must be provided. A lighting plan is provided, however no proposed lighting is shown. A lighting image/detail is provided on Sheet 4 and indicates four (4) streetlights will be provided. These streetlights must be shown in plan view.
30. In accordance with Section 146-39.A.(1), three (3) shade trees are required along Hamilton Avenue (125 feet ÷ 50 feet), 10 shade trees are required along Easton Road (477 feet ÷ 50-feet), and 2 shade trees are required along Decatur Avenue (80-feet ÷ 40-feet). No landscaping is proposed and must be provided.
31. In accordance with Section 146-39.B.(2)(c), one (1) deciduous or evergreen tree shall be provided for each 1,000 square feet of green area. Three (3) evergreen shrubs may be substituted for one (1) tree for a maximum of 50% of the tree requirement. Eleven (11) deciduous or evergreen trees are required within the 11,369 square feet of green area proposed on the project site.
32. In accordance with Section 146-39.B.(3)(a)[1], at least 5% of the total area devoted to parking, not including buffers or yards on the perimeter, shall not be paved but shall be used for interior landscaping within a parking area. Interior green area within the parking

area shall be provided and a supporting calculation shall be placed on the plan.

33. In accordance with Section 146-39.C, all landscaping required under this section and the provisions of the Zoning Code shall be guaranteed by the subdivider/land developer or builder for a period of one year after the township has issued an occupancy permit for the property. It shall be the responsibility of the subdivider/land developer to protect, maintain and feed (if necessary) both newly planted and existing plant materials during this period to ensure that plants are alive and healthy. An inspection shall be made by the township at the end of the one-year period; any plant materials unacceptable at the time of inspection shall be replaced in order to satisfy the landscaping requirements of this section and the Zoning Code. A note to this effect must be placed on the plan.

STORMWATER MANAGEMENT ORDINANCE COMMENTS

The proposed development is located within the Sandy Run Watershed and the A Management District of the Wissahickon Watershed. The project site ultimately discharges to Sandy Run which has a Chapter 93 Classification of Trout Stock Fishery with Migratory Fishes (TSF, MF).

The plan does not show proposed stormwater management facilities and indicates a decrease in impervious area, however the Sequence of Construction references construction of stormwater management facilities. A plan clearly depicting existing and proposed impervious areas must be provided to confirm impervious areas.

In accordance with Section 106, Area W, Subsection A, "Proposed Impervious Surface" includes new, addition, or replacement impervious surface/cover. Impervious surfaces are being reconstructed with the proposed land development, therefore, per Table 106.1W, Article III and the requirements of Sections 404, 405, 406, and 409 must be followed.

MISCELLANEOUS COMMENTS

34. On Sheet 1, the parking space counts for the customer, display and stock parking in the Parking Summary is not consistent with that presented and shown on Sheet LD1. Sheet 1 must be revised accordingly.
35. The building area listed in General Note 6 on Sheet 1 is inconsistent with that shown on Sheet 2 and the plan must be revised.
36. On Sheet 1, the Abington Township Engineer signature block is not required and must be removed from the plan.
37. On Sheet 3, a 94.19 spot elevation is proposed north of the existing canopy. This elevation appears low and should be revised.
38. The site details on Sheet 3 are illegible and must be revised.
39. On Sheet 3, the new showroom/offices are labeled as an existing building, however General Note 6 on Sheet 1 indicates all existing buildings are proposed to be demolished. The plan must be revised accordingly.

Mr. Richard Manfredi, Manager
Abington Township
May 13, 2019
Page 7 of 7

40. A Concrete Apron detail is provided on Sheet 3. The location(s) of the concrete apron(s) must be shown and labeled on the plan.
41. Turning templates for the largest delivery truck, and for a fire truck must be submitted for review.
42. All comments received from the traffic engineer, shade tree commission, and fire marshal must be addressed to their satisfaction.
43. The Abington Township Application number (LD-19-04) must be added to all plan sheets.

The above comments represent a thorough and comprehensive review of the information submitted with the intent of giving the Township the best direction possible. However, due to the number and nature of the comments, the receipt of a revised plan submission may generate new comments.

In order to facilitate an efficient re-review of revised plans, the Surveyor must provide a letter, addressing item by item, their action in response to each of our comments.

We recommend the above comments be addressed to the satisfaction of Abington Township prior to approval of the proposed Land Development Plan.

If you should have any questions regarding the above, please call me.

Sincerely,



Melissa E. Prugar, P.E.
Municipal Engineer

MEP/cg

cc: Amy Riddle Montgomery, Director of Engineering and Code – Abington Township
Mark Penecale, Planning & Zoning Officer – Abington Township
Michael P. Clark, Esquire, Rudolph Clarke, LLC – Abington Township Solicitor
Elaine Associates, L.P. – Applicant/Property Owner
Robert R. Leapson, P.L.S., TEI Consulting Engineers, Inc. – Applicant's Surveyor
Michael Narcowich, Montgomery County Planning Commission



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July 3, 2019

Mr. Richard Manfredi, Manager
Abington Township
1176 Old York Road
Abington, PA 19001

**SUBJECT: MAZDA DEALERSHIP – 1601 EASTON ROAD
FINAL LAND DEVELOPMENT REVIEW NO. 2
ABINGTON TOWNSHIP, MONTGOMERY COUNTY, PENNSYLVANIA
PROJECT NO. 1926005R**

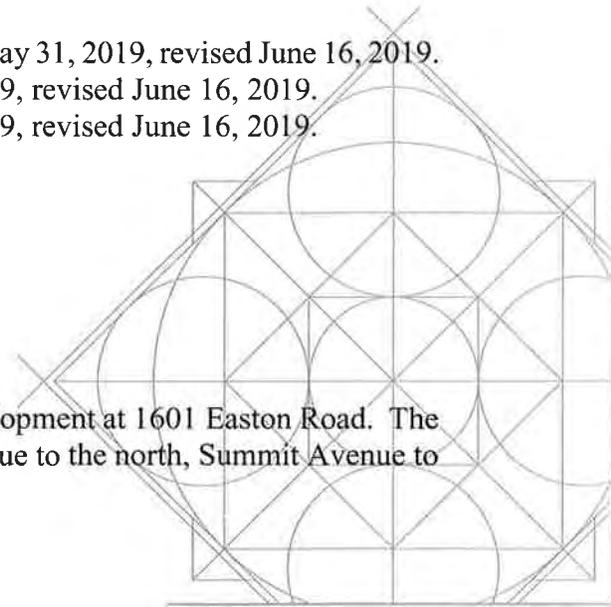
Dear Mr. Manfredi:

Pursuant to the Township's request, we have completed our second review of the Final Land Development Plan Application for the Mazda Dealership at 1601 Easton Road. The submitted information was prepared by TEI Consulting Engineers, Inc. and consists of the following items.

1. Response letter, not dated.
2. Erosion & Sediment Control Narrative, not dated.
3. Land Development Plan (13 sheets) prepared by TEI Consulting Engineers, Inc.
 - a. Cover Sheet, Sheet CS1, dated May 28, 2019, revised June 16, 2019.
 - b. Record Plan, Sheet LD1, dated May 31, 2019, no revision date.
 - c. Demolition & Existing Conditions, Sheet LD2, not dated.
 - d. Grading Plan, Sheet LD3, not dated.
 - e. Enlarged Grading Plan, Sheet LD4, not dated.
 - f. Sheet LD5, not dated.
 - g. Landscape & Lighting Plan, Sheet LD6, dated May 31, 2019, revised June 16, 2019.
 - h. Erosion Control, Sheet LD7, dated May 31, 2019, revised June 16, 2019.
 - i. Erosion Control, Sheet LD8, dated May 31, 2019, revised June 16, 2019.
 - j. Turning Plan, Sheet LD 9, not dated.
 - k. Sheet LD10, not dated.
 - l. Sheet LD11, not dated.
 - m. Sheet LD 12, not dated.

BACKGROUND INFORMATION

The Applicant, Elaine Associates, LP, is proposing a land development at 1601 Easton Road. The property is bordered by Easton Road to the west, Decatur Avenue to the north, Summit Avenue to



the east, and Hamilton Avenue to the south.

The existing property is located within both the MS-H, Main Street High Intensity Density Zoning District and the MS-L, Main Street Low Intensity Density Zoning District. The existing property is currently an automotive dealership, has a total lot area of 33,176 square feet, and consists of two (2) buildings with associated parking. The site is accessed by three (3) existing driveways along Easton Road and one (1) existing driveway along Decatur Avenue.

The proposed land development consists of the removal of two (2) existing buildings and construction of a new, one story, building that will include a showroom, offices, and service bays for the sale and service of vehicles. The existing parking lot will be reconfigured and restriped. One (1) driveway access will be removed from Easton Road, and two (2) existing accesses will remain on Easton Road and one (1) existing access will remain on Decatur Avenue. The project site is served by public water and sewer.

Dimensional variances to permit a rear yard of 19.7 feet and windows to be between 0-feet and 10-feet above grade were granted by the Zoning Hearing Board on January 15, 2019.

Based on our review of the above information and our previous review letter dated May 13, 2019, we offer the following comments and/or recommendations for your consideration.

SUBDIVISION AND LAND DEVELOPMENT ORDINANCE COMMENTS

1. In accordance with Section 146-10.B.(2)(d), the plan date must be provided on Sheets LD2, LD3, LD4, LD5, LD9, LD10, LD11, and LD12. *(New Comment)*
2. In accordance with Section 146-10.B.(2)(f), north arrows must be provided on Sheets 2 and 4. *(Previous Comment 1) North arrows must still be provided for the Location Plan on Sheet CS1 and for the plan view on Sheet LD4.*
3. In accordance with Section 146-10.B.(4), the boundary line of the site undergoing land development shall be shown as a solid heavy line. The boundary line of the project site is similar to those of the adjoining properties and is unclear. The plan must be revised. *(Previous Comment 2) The boundary lines extending east and abutting 1610 and 1618 Summit Avenue are unclear, and the plan must be revised.*
4. In accordance with Section 146-11.A.(2), a location map for the purpose of locating the site must be provided on the plan. The location map shall be presented at a scale of not less than 800 feet to the inch and shall show the relation of the site to adjoining properties and to all public and provide street and municipal boundaries existing within 1,000 feet. *(Previous Comment 3) As discussed at our meeting held on June 12, 2019, the project site shall be centered within the Location Plan to provide the required 1,000 feet around the project site.*
5. In accordance with Sections 146-11.A.(4), 146-11.A.(10), and 146-11.B.(3), the existing properties with owners and tax parcel numbers, and the existing zoning districts within 400-feet of the project site, must be shown on the plan. *(Previous Comment 4) Waivers*

from Sections 146-11.A and 146-11.B related to showing property owner information and existing utilities within 400-feet of the project site were recommended for approval by the Township Planning Commission at its meeting held on May 28, 2019.

6. In accordance with Sections 146-11.A.(8) and 146-11.B.(2), the existing cartways and rights-of-way must be shown, labeled, and dimensioned on the plan. ***(Previous Comment 6) The existing cartway and right-of-way widths along Hamilton Avenue and the right-of-way width along Decatur Avenue must still be shown, labeled, and dimensioned on Sheets LD1 and LD2.***
7. In accordance with Section 146-11.B.(7), the existing waterlines, sanitary sewer lines, storm sewer lines, electric lines, telephone lines, gas mains, fire hydrants, and streetlights located on and within 400 feet of the project site must be shown on the plan. The plan must also indicate which existing utilities will be removed and/or abandoned and/or replaced as part of the proposed development. ***(Previous Comment 7) A waiver from Section 146-11.B related to showing existing utilities within 400-feet of the project site was recommended for approval by the Township Planning Commission at its meeting held on May 28, 2019.***

The existing on-site utilities must still be provided on the plan.

8. In accordance with Section 146-11.B.(11)(b), the plan shall depict standalone trees of 10-inches or greater, with an indication of which trees are to be removed and which are to remain. Aerial photography depicts trees along Hamilton Avenue that are not shown in plan view, and the plan must be revised. ***(Previous Comment 9) The existing trees have been revised for clarity. However, on Sheet LD6, it appears two (2) existing trees along Hamilton Avenue and two (2) existing trees along Easton Road will be removed to plant new shrubs and trees. If these trees are to be removed, they must be labeled as such on Sheets LD2 and LD6.***
9. In accordance with Section 146-11.C.(1), the plan shall depict the layout of all associated curbs and sidewalks. Sidewalk and curb details are provided on Sheet 3; however, none are shown in plan view. All proposed curb and sidewalk must be clearly shown and labeled on the plan. This includes the new curb at the northernmost driveway access from Easton Road. ***(Previous Comment 10) As discussed at the meeting on June 12, 2019, the existing and proposed sidewalk must still be clearly shown and labeled on the plan. In addition, the proposed curb and driveways are not shown on all plan sheets. The plans must be revised accordingly.***
10. In accordance with Sections 146-11.C.(7) and 146-11.C.(8), a notation of the existing building to be demolished and those to remain as well as the layout of all parking areas and arrangement of all parking spaces must be provided on the plan. General Note 6 on Sheet 1 indicates both existing buildings are to be demolished. The plans do not clearly show the existing buildings to be demolished in the predevelopment condition, nor does the plan view clearly show the proposed development including the new building and parking arrangement. The plans must be revised to clearly depict the existing and proposed conditions. ***(Previous Comment 12) For clarity, the plan sheets showing proposed***

improvements must be revised to remove existing features that will be demolished as part of the site improvements.

11. In accordance with Section 146-11.E.(2), an erosion and sedimentation control narrative must be submitted. ***(Previous Comment 15) The submitted Erosion & Sediment Control Narrative must be revised to include a date.***

12. In accordance with Sections 146-11.E.(3), 146-43.E.(2), and 146-43.E.(3), erosion and sedimentation control plan approval by the Township Engineer is required. The proposed disturbance is less than one (1) acre, therefore we have reviewed the Erosion Control plans, Sheets LD7 and LD8, and have provided the following comments. The plans must be revised accordingly. ***(From Previous Comment 16)***
 - a. The limit of disturbance must be shown on the plan. ***(Previous Comment 16.a) The limit of disturbance must still be delineated on Sheet LD7.***
 - b. The size of the silt sock must be provided on the plan and associated calculations must be submitted. ***(Previous Comment 16.d) The response indicates silt sock is not required, however a detail is now provided on Sheet LD8, and calculations are included in the Erosion & Sediment Control Narrative. The plans and narrative must be revised for consistency.***
 - c. The sanitary sewer lateral, water service, outlet storm sewer, underground perforated pipe absorption bed, underground solid pipe detention bed, inlets, and storm sewers referenced in Stage 2 of the Sequence of Construction must be shown in plan view, all associated details must be provided on the plan, and supporting calculations must be submitted. ***(Previous comment 16.e) No utilities or stormwater management are proposed and Stage 2 of the Sequence of Construction must still be revised.***
 - d. The retaining wall, lighting, and trees referenced in Stage 3 of the Sequence of Construction must be shown in plan view, and all associated details must be provided on the plan. ***(Previous Comment 16.f) A retaining wall is still referenced in Stage 3 of the Sequence of Construction and must still be shown in plan view or removed from the Sequence of Construction.***
 - e. An inlet filter is shown in the legend; however, no detail is provided, and no filters are shown in plan view. In addition, the Sequence of Construction must reference the installation of the inlet filters. ***(Previous Comment 16.g) The response letter indicates the inlet has been removed, however it is still represented in the legend on Sheet LD7 and Stage 2 of the Sequence of Construction, and a detail is now provided on the plan.***
 - f. All proposed erosion and sedimentation controls (i.e., construction entrance, inlet filters, etc.) must be shown on Sheet LD7. ***(New Comment)***

13. In accordance with Section 146-11.F.(2)(b), street profiles must be provided on the plan.

(New Comment) A waiver from Section 146-11.F.(2)(b) was recommended for approval by the Township Planning Commission at its meeting held on May 28, 2019.

14. In accordance with Section 146-11.I, a phasing plan is required. ***(New Comment) A waiver from Section 146-11.I was recommended for approval by the Township Planning Commission at its meeting held on May 28, 2019.***
15. In accordance with Section 146.11.J, a recreational facilities plan must be provided. ***(New Comment) A waiver from Section 146-11.J was recommended for approval by the Township Planning Commission at its meeting held on May 28, 2019.***
16. In accordance with Section 146-12.A.(1), a record plan, which shall be a clear and legible blue or black line print on white opaque linen and shall be an exact composite overlay of the approved final property identification and proposed layout plans, on a sheet of the size required by the drafting standards must be provided. The Record Site Plan must be revised to clearly show the proposed improvements. ***(Previous Comment 21) The Record Plan (Sheet LD1) must be revised to remove all existing features to be demolished and reference to the same, and to remove all subsurface utilities and existing contours. All proposed curb, and existing and proposed sidewalk must be clearly shown on Sheet LD1.***
17. An improvement and completion guarantee must be provided in accordance with Section 146-17. ***(Previous Comment 21) A detailed construction cost estimate with specific line items must be submitted for review.***
18. A waiver from Section 146-17 relating to sidewalk along Decatur Avenue was recommended for approval by the Township Planning Commission at its meeting held on May 28, 2019. As discussed in Comment 17 above, Section 146-17 relates to improvement and completion guarantees. We believe a request from Section 146-27, Sidewalks and Curbs, is more appropriate. The list of requested waivers on Sheet LD1 shall be revised accordingly. In addition, the request only lists Decatur Avenue and appears incomplete and should be revised accordingly. ***(New Comment)***
19. In accordance with Section 146-27.E, sidewalks shall be extended to the curblines with ramps for adequate and reasonable access across curbs by physically handicapped persons, including those in wheelchairs. Concrete Apron and Sidewalk details are provided on Sheet 3. Should associated handicap ramps be required, proposed detailed ramp design(s) consisting of dimensions, spot elevations, slopes, and associated details and ramp types must be provided. We suggest larger scaled detailed plans be provided for clarity. Review of all handicap ramps will be completed upon receipt of the detailed plans. ***(Previous Comment 23) The following comments are related to our review of the proposed handicap ramp on Decatur Avenue shown on Sheet LD3. The plan must be revised accordingly.***
 - a. ***The calculated ramp slope is 11.25% which exceeds the maximum permitted slope of 8.33%.***
 - b. ***The proposed spot elevations along the southern side of the proposed ramp***

(100.68 and 100.60) appear incorrect when compared to the curb elevations.

20. In accordance with Section 146-28.A, the parking configuration showing the proposed parking spaces and dimensions must be provided on the plan. ***(Previous Comment 25) The parking space dimensions must still be shown on Sheet LD1.***
21. In accordance with Sections 146-28.B and 146-28.C, entrances, exits, and driveways in a parking lot shall be a minimum of 24-feet wide, and interior circulation drives and aisles through an off-street parking area shall be a minimum of 24-feet wide for two-way traffic and 12-feet wide for one-way traffic. The two way parking aisles vary between 18-feet wide and 24-feet wide. In addition, the driveways accessing the project site from Easton Road are approximately 20-feet wide and the driveway accessing the project site from Decatur Avenue is approximately 16-feet wide. The existing parking lot is being reconfigured with this land development, and all driveways and parking aisles must be 24-feet wide for two-way traffic and 12-feet wide for one-way traffic. ***(Previous Comment 26) The drive aisles must be dimensioned and traffic circulation (one-way vs. two-way) must be addressed with painted arrows and signage on Sheet LD1.***
22. In accordance with Section 146-37, all water mains, gas mains, electric, telephone and other communication services shall be located underground, and such facilities shall be installed prior to street paving. A note to this effect must be placed on the plan. ***(Previous Comment 28) The note must still be placed on the plan.***
23. In accordance with Section 146-38.A, a plan showing the type and location of each streetlight to be installed must be provided. A lighting plan is provided, however no proposed lighting is shown. A lighting image/detail is provided on Sheet 4 and indicates four (4) streetlights will be provided. These streetlights must be shown in plan view. ***(Previous Comment 29) Two (2) new lights are proposed and eight (8) lights will be relocated along Easton Road. It appears lighting is also proposed within the parking lot. A luminaire schedule must be provided to indicate the types of proposed lighting on the project site. In addition, light intensities must also be shown on the plan.***
24. In accordance with Section 146-39.B.(3)(a)[1], at least 5% of the total area devoted to parking, not including buffers or yards on the perimeter, shall not be paved but shall be used for interior landscaping within a parking area. Interior green area within the parking area shall be provided and a supporting calculation shall be placed on the plan. ***(Previous Comment 32) A waiver from Section 146-39.B.(3)(a)[1] was recommended for approval by the Township Planning Commission at its meeting held on May 28, 2019.***
25. In accordance with Section 146-39.C, all landscaping required under this section and the provisions of the Zoning Code shall be guaranteed by the subdivider/land developer or builder for a period of one year after the township has issued an occupancy permit for the property. It shall be the responsibility of the subdivider/land developer to protect, maintain and feed (if necessary) both newly planted and existing plant materials during this period to ensure that plants are alive and healthy. An inspection shall be made by the township at the end of the one-year period; any plant materials unacceptable at the time of inspection shall be replaced in order to satisfy the landscaping requirements of this section and the

Zoning Code. A note to this effect must be placed on the plan. *(Previous Comment 33)*
The note must still be placed on the plan.

MISCELLANEOUS COMMENTS

26. On Sheet 1, the parking space counts for the customer, display and stock parking in the Parking Summary are not consistent with that presented and shown on Sheet LD1. Sheet LD1 must be revised accordingly. *(Previous Comment 34)* ***The parking space counts provided in General Note 11 on Sheet LD1 still appear inconsistent with that shown in plan view. The display and customer parking areas, including the two (2) proposed handicap parking spaces, must be labeled in plan view to confirm parking space counts. It also appears 112 stock parking spaces are provided while General Note 11 indicates 96 are proposed. In addition, the northern most parking row is labeled with "39" spaces and only 21 spaces are shown. Sheet LD1 and General Note 11 must be revised.***
27. A Concrete Apron detail is provided on Sheet 3. The location(s) of the concrete apron(s) must be shown and labeled on the plan. *(Previous Comment 40)* ***Sheet LD3 now references the sidewalk detail at the proposed driveway closing along Easton Road. The reference must be revised to refer to the Concrete Apron detail.***
28. Turning templates for the largest delivery truck, and for a fire truck must be submitted for review. *(Previous Comment 41)* ***The Turning Plan (Sheet LD9) depicts conflicts between the fire truck and parking spaces. The plan must be revised to show a clear and unobstructed path of travel.***
29. All comments received from the shade tree commission must be addressed to their satisfaction. *(Previous Comment 42)*
30. The Abington Township Application number (LD-19-04) must be added to all plan sheets. *(Previous Comment 43)* ***The Township Application number must still be provided on Sheets LD2 and LD5.***

PLAN REVISION COMMENTS

31. As discussed during our meeting on June 12, 2019, the plan must be submitted to Montgomery County for its review of the proposed improvements along Easton Road. All correspondence with and approval from the County must be provided to the Township. *(New Comment)*
32. As requested by the Township Planning Commission, a stormwater management narrative in support of the absence of stormwater management facilities must be submitted. *(New Comment)*
33. The existing pole along Decatur Avenue will be located within the proposed sidewalk and must be relocated accordingly. *(New Comment)*
34. Six (6) parking spaces in the northernmost corner of the project site are immediately

adjacent to proposed stock parking and will be inaccessible. The parking layout must be revised accordingly. *(New Comment)*

35. Two sets of parking curb (wheel stop), concrete apron, concrete sidewalk, and bituminous pavement details are provided on Sheets LD3 and LD4. In addition, a Concrete Wheel Stops detail is also provided on Sheet LD10. Only one set of details shall be provided on the plan. *(New Comment)*
36. The sheet titles of Sheets LD5, LD10, LD11, and LD12 must be revised for consistency with the List of Drawings on Sheet CS1. *(New Comment)*
37. On Sheet LD1, an additional parking curb (wheel stop) is shown along the 13 space parking row along the eastern property line and within the westerly stock parking area. The parking curbs (wheel stops) shall be removed. *(New Comment)*
38. On Sheet LD1, the conflict between the plan view and legend must be corrected. *(New Comment)*
39. A detail for the proposed trash enclosure shown on Sheet LD1 must be provided on the plan. *(New Comment)*
40. The Demolition & Existing Conditions plan (Sheet LD2) shows proposed features in the plan view and the legend, and the plan must be revised accordingly. *(New Comment)*
41. For clarity, the 75-foot sight triangle shall be removed from Sheets LD3, LD4, and LD5. The sight triangle shall be shown on the Landscape and Lighting Plan (Sheet LD6). *(New Comment)*
42. Bottom and top of curb elevations must be shown along the proposed curb on Sheets LD3 and LD4. The proposed curb reveal in the Typical Concrete Curb Cross Section should be revised accordingly. *(New Comment)*
43. The existing and proposed features shown on Sheet LD3 are unclear and the plan must be revised. *(New Comment)*
44. Two legends are shown on Sheet LD3. Only one legend shall be provided and Sheet LD3 shall be revised accordingly. *(New Comment)*
45. The Handicap Parking Sign Detail provided on Sheet LD3 is also provided on Sheet LD10. Only one detail shall be provided on the plan. *(New Comment)*
46. All existing underground utilities must be shown on the Landscape and Lighting Plan (Sheet LD6). *(New Comment)*
47. The proposed shade trees along Hamilton Avenue, Easton Road, and Decatur Avenue must be labeled in plan view on Sheet LD6. In addition, the "GT" shade trees must be labeled in plan view on Sheet LD6. *(New Comment)*

48. The five (5) “CR” trees shown adjacent to the proposed building addition and the easternmost corner of the project site must also be listed in the Plant Schedule on Sheet LD6. *(New Comment)*
49. On Sheet LD6, the Plant Schedule shows two (2) proposed “ACR” shade trees while three (3) are shown in plan view, and two (2) proposed “TC” shade trees while five (5) are shown in plan view. The Plant Schedule and/or plan view must be revised. *(New Comment)*
50. On Sheet LD6, the Plant Schedule shows four (4) proposed “UP” shade trees while two (2) are shown in plan view, and five (5) proposed “ZS” shade trees while zero are shown in plan view. The Plant Schedule and/or plan view must be revised. *(New Comment)*
51. On Sheet LD6, the labels of shrubs “BVX” and “XCG” provided in the Plant Schedule are inconsistent with those shown in plan view. The Plant Schedule and/or plan view must be revised accordingly. *(New Comment)*
52. On Sheet LD10, the nomenclature for the “Reserved Parking Penalties Sign” and the “Van Accessible Sign” must be revised to be consistent with those in the Pennsylvania Department of Transportation Handbook of Approved Signs, Publication 236. *(New Comment)*
53. Multiple types of crosswalks are detailed on Sheet LD10. The plan must be revised to show one (1) type of crosswalk and their location(s) must be shown in plan view. *(New Comment)*
54. On Sheet LD10, the reference to the Wendy’s Trash Enclosure must be removed. *(New Comment)*
55. On Sheet LD10, the 60° Angled ADA Accessible Parking Space Striping detail is not applicable as the handicap parking spaces are proposed at a 90° angle. In addition, the 4” White Paint Striping shall be the color blue. The detail must be revised. *(New Comment)*
56. On Sheet LD10, the type of ramp provided in the ADA Curb Ramp detail is not consistent with the proposed ramp along Decatur Avenue and the plan must be revised. *(New Comment)*
57. A Painted Traffic Arrow Detail and painted stop bar details are provided on Sheet LD10. These features must be shown in plan view or the detail(s) must be removed. *(New Comment)*
58. The signage and wooden guiderail detailed on Sheet LD11 must be shown in plan view. *(New Comment)*

The above comments represent a thorough and comprehensive review of the information submitted with the intent of giving the Township the best direction possible. However, due to the number and nature of the comments, the receipt of a revised plan submission may generate new comments.

In order to facilitate an efficient re-review of revised plans, the Surveyor must provide a letter,

Mr. Richard Manfredi, Manager
Abington Township
July 3, 2019
Page 10 of 10

addressing item by item, their action in response to each of our comments.

We recommend the above comments be addressed to the satisfaction of Abington Township prior to approval of the proposed Land Development Plan.

If you should have any questions regarding the above, please call me.

Sincerely,



Melissa E. Prugar, P.E.
Municipal Engineer

MEP/cg

cc: Amy Riddle Montgomery, Director of Engineering and Code – Abington Township
Mark Penecale, Planning & Zoning Officer – Abington Township
Michael P. Clark, Esquire, Rudolph Clarke, LLC – Abington Township Solicitor
Elaine Associates, L.P. – Applicant/Property Owner
Robert R. Leapson, P.L.S., TEI Consulting Engineers, Inc. – Applicant's Surveyor
Michael Narcowich, Montgomery County Planning Commission

**MONTGOMERY COUNTY
BOARD OF COMMISSIONERS**

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KENNETH E. LAWRENCE, JR., VICE CHAIR
JOSEPH C. GALE, COMMISSIONER



**MONTGOMERY COUNTY
PLANNING COMMISSION**

MONTGOMERY COUNTY COURTHOUSE • PO Box 311
NORRISTOWN, PA 19404-0311
610-278-3722
FAX: 610-278-3941 • TDD: 610-631-1211
WWW.MONTCOPA.ORG

JODY L. HOLTON, AICP
EXECUTIVE DIRECTOR

May 24, 2019

Mr. Rich Manfredi, Manager
Abington Township
1176 Old York Road
Abington, Pennsylvania 19001-3713

Re: 19-0104-001 (Prop. 105189)
Sussman Mazda
Tract Size: 1.59 Acres
1601 Easton Road
Abington Township

Dear Mr. Manfredi:

We have reviewed the above-referenced land development plan in accordance with Section 502 of Act 247, "The Pennsylvania Municipalities Planning Code," as you requested on April 26, 2019. We forward this letter as a report of our review.

BACKGROUND

Sussman Automotive, the applicant, has submitted a land development plan to demolish both of the buildings on-site and replace the main building demolished with a building that has 1,199 s.f. more floor area than the building it would replace (the expansion is for service bays). The site is located in the MS-H Main Street High Intensity-Density District and the MS-L Main Street Low Intensity-Density District. The site is served by public sewer and water. The applicant has submitted a preliminary and final plan, dated April 15, 2019.

CONSISTENCY WITH COUNTY COMPREHENSIVE PLAN

The proposed improvements are generally consistent with *MONTCO2040: A Shared Vision, The Montgomery County Comprehensive Plan*, although modifications for pedestrian improvements, and buffering from residential areas would make it even more so. The plan shows the subject property as located in the "Community Mixed Use and Services Area". Recommendations for this area include having development designed for walking and having extensive buffering next to



residential areas. See our review comments, below, for recommendations to make the proposal more consistent with *MONTCO2040*.

RECOMMENDATION

The Montgomery County Planning Commission (MCPC) generally supports the applicant's proposal, however, in the course of our review we have identified the following issues that the applicant and Township may wish to consider. Our comments are as follows:

REVIEW COMMENTS

PEDESTRIAN NETWORK

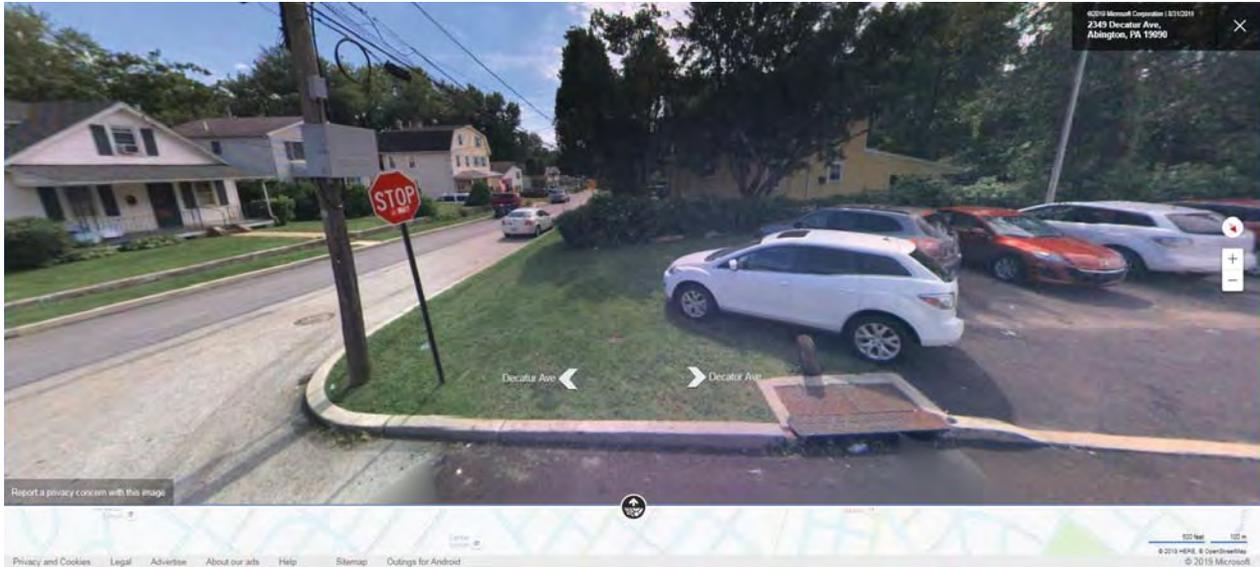
- A. Crosswalks. We recommend adding a crosswalk over Decatur Avenue at Easton Road [§146-27].
- B. Sidewalks. A sidewalk is required along the Decatur Avenue frontage. This section of Decatur Avenue connects the Easton Avenue commercial and mixed-use area with the Crestmont neighborhood; a sidewalk here would improve pedestrian connectivity and safety [§2504.D, §146-27].



- C. Building Connection to Street. In the Main Street Districts, all buildings shall be connected, by a continuous pedestrian system of crosswalks and sidewalks, to the street [§2504.C].
- D. Streetfront Sidewalk: shall be at least eight feet (8') wide [§2504.C].
- E. Verge: The street sidewalk shall be separated from the sidewalk by a verge of at least three feet (3') in width [§2504.E].

LANDSCAPING

- A. A list of plantings shall be provided [§146-11.H.].
- B. Screening. A medium-intensity screen is required for vehicle storage [Zoning Figure 24.7]. Options include a hedge, a masonry wall with shrubs or an opaque fence meeting the requirements of §2403. Buffers and Screens (Subsection C).



A medium-intensity screen (wall with shrubs, opaque fence or hedge) is required in this location. This would mitigate the view of the vehicle storage area on Decatur Avenue from nearby residences.

- C. Street Trees: are required at a ratio of one per 40 linear feet of frontage [§2402.B]. This section of Easton Road would especially benefit, since the Mazda site is part of a 1,200 linear foot segment of the east side of Easton Road that has no street trees. Potential locations for street trees on the applicant’s site include the area between the building and Easton Road. Also, new grass areas will be created in front of the new service bay addition, and near Decatur Avenue. We recommend these areas host trees as well, which could be counted towards the required minimum 10% parking lot greening requirement [§2402.A.].
- D. Landscaping Plan: shall be submitted [§146-11].
- E. Parking Lot Landscaping [§2402.A.].
 - 1. No more than 15 parking spaces in a row are permitted without a parking island.
 - 2. A parking lot perimeter buffer is required where there is not a requirement for a street wall.

BUILDING DESIGN

- A. Front Doors: are required to be emphasized by at least one of the listed architectural or landscaping features [§1007.B].
- B. Roofs Near Residential Districts. Buildings with less than 15,000 square feet of building area on the ground floor that are located within 100 feet of a single-family residential zoning district are required to have pitched roofs covering at least 80% of their surface, with a pitch of five-to-one (5:1) or 20%, to help the building fit better with the nearby residential district [§1007.C].

STREET FURNITURE

- A. Benches and trash and recycling receptacles shall be provided at least every 100 feet, bicycle racks shall be provided at least every 200 feet, and planters shall be provided at least every 50 feet. At least half of all bike racks shall be covered or shall consist of bike lockers [§2502].

OTHER INFORMATION

The following is some of the more important additional information required to be provided on the plan:

- A. Dimensions of buildings [§146-11.B].
- B. Employee parking areas [§2103.C].
- C. Location map [§146-11.A].
- D. Center line, cartways and rights-of-way (existing and ultimate) [§146-11.A].
- E. Trash storage location [§146-11.G].
- F. Existing vegetation [§146-11.B].

CONCLUSION

We wish to reiterate that MCPC generally supports the applicant's proposal but we believe that our suggested revisions will better achieve the Township's planning objectives for commercial development.

Please note that the review comments and recommendations contained in this report are advisory to the municipality and final disposition for the approval of any proposal will be made by the municipality.

Should the governing body approve a final plat of this proposal, the applicant must present the plan to our office for seal and signature prior to recording with the Recorder of Deeds office. A paper copy bearing the municipal seal and signature of approval must be supplied for our files.

Sincerely,



Mike Narcowich, AICP
Assistant Section Chief: Community Planning
610.278.5238 - mnarcowi@montcopa.org

c: Sussman Automotive, Applicant
Joseph Kuhls, Esq., Applicant's Representative
TEI Consulting Engineers, Applicant's Engineer
Amy Montgomery, P.E., Township Engineer
Michael P. Clarke, Esq., Rudolph Clarke, LLC, Township Solicitor

Attachments: Aerial Image, Project Site
 Aerial Image, Project Site
 Applicant's Plan

Aerial Image, Project Site



Sussman MAZDA
190104001

Montgomery
County
Planning
Commission
Montgomery County Courthouse - Planning Commission
PO Box 311 • Norristown PA 19384-0311
(p) 610.278.3722 • (f) 610.278.3941
www.montcoopa.org/planning
Year 2015 aerial photography provided by the
Delaware Valley Regional Planning Commission

0 50 100 200 Feet

31



ADMINISTRATIVE CODE AND LAND DEVELOPMENT

AGENDA ITEM

July 2, 2019

DATE

Engineering and Code

DEPARTMENT

ACL-03-071119

AGENDA ITEM NUMBER

FISCAL IMPACT

Cost > \$10,000.

Yes

No

PUBLIC BID REQUIRED

Cost > \$20,100

Yes

No

AGENDA ITEM:

Land Development Application LD-19-01, Duke Real Estate Partners, LLC, 357 Highland A venue, Jenkintown, PA 19046.

EXECUTIVE SUMMARY:

Applicant proposes to renovate the existing building and create a parking lot with 42 parking stalls. The development will have cross easements and shared access with the Switchville Development that is home to LA Fitness and Bernie's Restaurant. This application has received dimensional variance from Zoning Hearing Board for alterations to require landscaping on the site. The Planning Module for this development has been approved by the Board of Commissioners. The property is located in the Glenside Suburban Industrial District of Ward No. 12.

Waivers Requested:
See Attached List.

Review Period Expiration: August 26, 2019

PREVIOUS BOARD ACTIONS:

Planning Commission is scheduled to review the Land Development Application at their regularly scheduled meeting on June 25, 2019.
The Shade Tree Commission reviewed the proposed Landscape Plan at their regularly scheduled meeting on February 26, 2019.

RECOMMENDED BOARD ACTION:

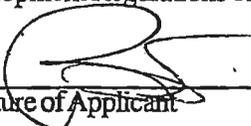
Motion to approve the Land Development Plan OF Duke Real Estate Partners, LLC, to renovate the existing building and create a parking lot with 42 parking stalls at 357 Highland A venue, Jenkintown, PA 19046.

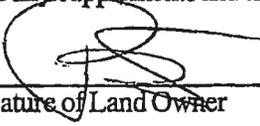
**Township of Abington
APPLICATION FOR MODIFICATION OF PLAN**

Submission Date 2/5/2019 Application No. LA-19-01

To the Board of Commissioners of the Township of Abington:

The undersigned hereby makes application for modification of plan application requirements as indicated below, under the provisions of the Code of Abington Township, Chapter 146, entitled 'The Subdivision and Land Development Regulations of the Township of Abington of 1991', and any supplements and amendments thereto.

X 
Signature of Applicant

X 
Signature of Land Owner

Title of Plan Submitted: Wyncote Sub-station Parking Plan

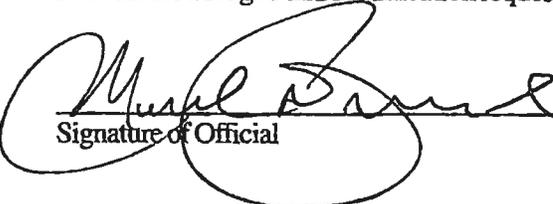
A. Plan Type:

- Minor Subdivision
- Preliminary Major Subdivision
- Final Major Subdivision
- Preliminary Major SD & LD

- Minor Land Development
- Pre Major Land Development
- Final Major Land Development
- Final Major SD & LD

<u>Regulation Topic</u>	<u>Section #</u>	<u>Extent of Modification Requested</u>
Utilities	146-11.B.(7)	Not all utilities within 400 ft shown
Recreational Facilities Plan	146-11.J	No recreational facilities provided.
Architectural Plan	146-11.L	No proposed building structure
Sidewalk	146-27.A	No sidewalk along Kenmore Ave

Fees acknowledged and modification request received:


Signature of Official

Date 2/5/2019

RECEIVED
FEB 05 2019

BY: 



McCloskey & Faber, P.C.

Landscape Architecture • Land Planning • Graphic Design

June 10, 2019

Amy R. Montgomery
Director of Engineering and Code
Abington Township
1176 Old York Road
Abington, PA 19001

**Re: Wyncote Substation – 357 Highland Avenue – Revised Landscape Plans
Duke Real Estate Partners, LLC
Abington Township LD-19-01**

Dear Ms. Montgomery,

Landscape Plans have been updated to reflect Zoning Hearing Board decision of May 22, 2019 for Application #19-93 as well as respond to Shade Tree Commission review comments. Attached, via email, is a PDF of revised Landscape and Lighting Plans, Sheets L-1, L-2 and L-3, with revision dates of 5/29/19.

We are in receipt of the Township of Abington Engineering and Code Department review letter of February 25th, 2019 and offer the following responses to landscape related comments.

6. In accordance with Sections 2402.A.5.a and 2403.B.4.a(2)(a), a low intensity buffer consisting of 2 canopy trees, 4 understory trees, and 4 evergreen trees is required along the northern property line (along the site entrance from Highland Avenue). Five (5) canopy trees and 20 shrubs are proposed, therefore 4 understory trees and 4 evergreen trees are still required.
The Applicant, on May 22, 2019, received Zoning Hearing Board approval for a buffer/landscaping variance “.....from Section 2402.A.F and Section 2403.B.4, to permit one parking lot tree, four canopy trees and twenty shrubs instead of two canopy trees, four understory trees and four evergreens along the northern property line.”
7. In accordance with Section 2402.B.2.c, four (4) street trees are required along Highland Avenue. One (1) tree and 16 shrubs are shown along Highland Avenue on Sheet L-1, therefore 3 street trees are still required. It should be noted that space between the existing building and overhead utility lines is approximately 16-feet which will not allow for the required street trees to be 15-feet from the existing overhead utility lines are required in Section 2402.B.2.b. The Landscape Requirements chart on Sheet L-1 indicates the 4 trees required for Highland Avenue are proposed along the site entrance.
The Applicant, on May 22, 2019, received Zoning Hearing Board approval for a buffer/landscaping variance “.....from Section 2402.B.2 to permit one deciduous ornamental tree and sixteen shrubs to serve as the minimum ground cover

McCloskey & Faber, P.C.

Wyncote Substation – 357 Highland Avenue – Revised Landscape Plans

Duke Real Estate Partners, LLC

June 10, 2019

Page 2

requirements of Section 2403.E of the Zoning Ordinance of the Township of Abington.” along Highland Avenue, where 4 Street Trees are required.

We are in receipt of the Abington Shade Tree Commission letter of February 26, 2019 and offer the following responses.

1. Along Highland Avenue (existing building front): Add 3 more trees in addition to the one that is already proposed. This would create a nice row of trees along the busy street. Also, the proposed tree is a Single Stem Serviceberry (*Amelanchier x grandiflora* “Autumn Brilliance”). This is a smaller flowering tree. We would recommend a larger canopy type tree instead. A tree that would work better with the scale of the existing brick building. “Regal Prince” Sawtooth oak, “Green Mountain” Sugar maple or “Slender Silhouette” Sweetgum would all be good replacements as their growth habit is narrow and upright so that they would work with the utility wires. They are also native species.

Due to extensive overhead and below-grade utility services including manhole structures and required separation between existing building and canopy trees, large canopy type trees do not fit this location. Per Zoning Hearing Board approval of 5-22-19, plantings in front of the building consist of (2) multi-stem native species deciduous ornamental trees (Serviceberry) and 16 shrubs (predominantly native species).

2. The tree planting along Kenmore Avenue-Add 2 more trees to the proposed planting at the back corner of the parking lot. Japanese Tree Lilac (5) are proposed along Kenmore Avenue. We would recommend switch this tree variety and instead use (7) *Amelanchier x grandiflora* “Autumn Brilliance”). These trees are a native species and will create the same desired effect.

5 street trees are required. Due to restricted space within the buffer allocated for truck turning movements by adjacent property, proposed street trees are limited to the 5 required trees which are positioned to avoid the truck turning space. Due to overhead utility lines, deciduous ornamental trees are proposed, as permitted, in lieu of canopy trees. Species have been adjusted to include (2) Serviceberry and (3) Redbud (both native species.)

3. The tree planting along the parking lot, closest to Bernie’s- Proposed are 5 Zelkova trees. We would recommend switching these trees to another variety that is native. Hackberry (*Celtis occidentalis*), or an American Elm cultivar (*Ulmus Americana x*) would be a much more desirable tree for his location and both are native.

Species of proposed 5 columnar-form canopy trees along the northeast entrance drive have been changed to Slender Silhouette Sweetgum (native species cultivar).

4. We would also recommend that the perennial plants used in the rain garden area be of at least 1 gallon pot size to allow the best opportunity to become established.

McCloskey & Faber, P.C.

Wyncote Substation – 357 Highland Avenue – Revised Landscape Plans

Duke Real Estate Partners, LLC

June 10, 2019

Page 3

Installation size of proposed perennials at rain garden are, when appropriate to plant species, now designated as #1 container (nominal 1-gallon).

In addition, per comment #52 of the Boucher & James review letter of February 26, 2019, the Abington Township Application number (LD-19-01) has been added to the landscape plans.

Please let us know if you have any questions about the responses provided.

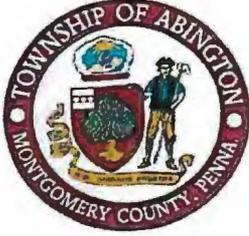
Sincerely,

A handwritten signature in black ink, appearing to read 'James R. Faber', with a stylized flourish at the end.

James R. Faber, ASLA, CLARB
Project Landscape Architect

Enclosures: 3 sets of Revised Landscape Plans

Cc: Mark Penecale, Abington Township
Brian Regli, Duke Real Estate Partners, LLC
Marc Jonas, Esquire, Eastburn & Gray, PC
Gary A. Tilford, PLS, Charles E. Shoemaker, Inc.



Township of Abington

Engineering & Code Department

Wayne C. Luker, President
Steven N. Kline, Vice President

Richard J. Manfredi, *Manager*
Amy R. Montgomery, *P.E., Director*

Mr. Brian Regli
Duke Real Estate Partners, LLC
2010 County Line Road
Huntingdon Valley, Pa. 19006

February 25, 2019

Re: Staff Review Comments of LD-19-01 for the property located at 357 Highland Avenue, Jenkintown, Pa. 19046. Wyncote Substation Property.

Dear Mr. Regli,

The following is a list of staff review comments on the plan submitted for the development of a 42 stall parking lot to the rear of the building located at 357 Highland Avenue, Jenkintown, Pa. 19046. This plan has been reviewed as a minor land development plan, due to the fact that the plan is void of any public improvements. The comments listed below must be addressed to the satisfaction of the Board of Commissioners of the Township of Abington.

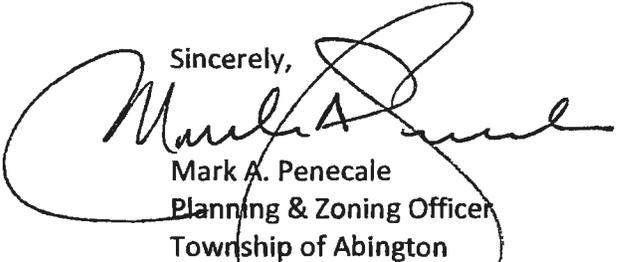
1. The plan of the parking lot is required to be reviewed by a third party review agency licensed by the State Pennsylvania for accessibility reviews. Once reviewed, a copy of the approved review letter must be submitted to our office.
2. The issue of use must be addressed. The Township is unable to calculate parking for both this site and the adjoining Switchville Crossing Site without a defined use being known. In addition, without a known use, we are unable to calculate sanitary sewer flows and/or any increase in the number of EDU's required. Please submit this information so that the review of this application can be completed.
3. In accordance with Figure 12.2, the required minimum lot area is one (1) acre and the required minimum front yard depth is 50-feet. The existing lot area is 0.62 acres and the existing building is located within the front along Highland Avenue. These are existing non-conformities that are not affected by the proposed land development.
4. In accordance with Sections 1603.A.3 and 1605.A.1, the existing steep slopes of 15% to 25% and greater than 25% must be delineated on the plan. Steep slopes are defined as existing and man-made slopes exceeding 15%. Per Sections 1603.B and 1603.C, 75% of the 15% to 25% slopes and 90% of the slopes exceeding 25% must remain undisturbed. The proposed areas of disturbance of the steep slopes must also be listed on the plan.

5. Parking calculations shall be provided demonstrating the impact of the proposed additional parking spaces that will be shared with the neighboring Switchville Crossing development. Calculations shall include the required number of parking spaces for the existing and proposed uses on the Switchville Crossing development, and the number of existing and proposed parking on the Switchville Crossing and Wyncote Substation properties. The proposed use of the existing building on the Wyncote Substation property must be addressed. Parking use requirements are provided in Section 2304.
6. In accordance with Sections 2402.A.5.a and 2403.B.4.a.(2)(a), a low intensity buffer consisting of 2 canopy trees, 4 understory trees, and 4 evergreen trees is required along the northern property line (along the site entrance from Highland Avenue). Five (5) canopy trees and 20 shrubs are proposed, therefore 4 understory trees and 4 evergreen trees are still required.
7. In accordance with Section 2402.B.2.c, four (4) street trees are required along Highland Avenue. One (1) tree and 16 shrubs are shown along Highland Avenue on Sheet L-1, therefore 3 street trees are still required. It should be noted that space between the existing building and overhead utility lines is approximately 16-feet which will not allow for the required street trees to be 15-feet from the existing overhead utility lines are required in Section 2402.B.2.b. The Landscape Requirements chart on Sheet L-1 indicates the 4 trees required for Highland Avenue are proposed along the site entrance.
8. The communication equipment mounted to the existing wood utility pole may not be converted to a commercial use. The equipment mounted on this pole is limited to PECO equipment. A copy of the easement agreement must be submitted to this office for review.
9. If signage is proposed for this site that is similar to the existing signage on the Switchville Crossing Development, that signage should be plotted and information on the type and size of the proposed signage provided.
10. Please provide an update on the approval of the increased sanitary sewer flows from the Switchville property.
11. The application was submitted on February 5, 2019.

There are two attachments to this letter. I received an email dated February 26, 2019 from the Shade Tree Commission of the Township of Abington. The letter containing their comments have been attached for your review and use. In addition, I also received a copy of the staff review on the land development related issues prepared by Melissa E. Prugar, PE. of the

Engineering Firm Boucher & James, Inc. This letter has been attached for your review. If there are any questions that you may have, please feel free to contact me at 267-536-1010.

Sincerely,

A handwritten signature in black ink, appearing to read "Mark A. Penecale". The signature is written in a cursive style with a large, looping initial "M".

Mark A. Penecale
Planning & Zoning Officer
Township of Abington

Cc: Amy Montgomery, P.E.; Director of Engineering & Code Department
Maria Wyrsta; Engineer & Code Department Office Manager
File Copy (2)

**MONTGOMERY COUNTY
BOARD OF COMMISSIONERS**

VALERIE A. ARKOOSH, MD, MPH, CHAIR
KENNETH E. LAWRENCE, JR., VICE CHAIR
JOSEPH C. GALE, COMMISSIONER



**MONTGOMERY COUNTY
PLANNING COMMISSION**

MONTGOMERY COUNTY COURTHOUSE • PO Box 311
NORRISTOWN, PA 19404-0311
610-278-3722
FAX: 610-278-3941 • TDD: 610-631-1211
WWW.MONTCOPA.ORG

JODY L. HOLTON, AICP
EXECUTIVE DIRECTOR

March 12, 2019

Ms. Maria Wyrsta, Office Manager
Abington Township
1176 Old York Road
Abington, Pennsylvania 19001-3713

Re: MCPC #19-0038-001
Plan Name: Wyncote Substation
(744 s.f. on 0.62 Acres)
Situates: Southeast Corner of Highland & Kenmore Avenues
Abington Township

Dear Ms. Wyrsta:

We have conducted a special review of the proposed improvements to the site of the Wyncote Substation, as you requested on February 8, 2019. We forward this letter as a report of our review.

BACKGROUND

Duke Real Estate Partners, LLC, the applicant, has submitted a special review request for improvements to the site of the 3,480 s.f. Wyncote Substation. The applicant proposes parking, landscaping, pedestrian, stormwater, fencing and lighting improvements. The site is located in the SI-G Suburban Industrial—Glenside District, at the Switchville Crossing development, which includes a fitness center, restaurant and proposed building for medical offices and a daycare. The site is served by public sewer and water.

COMPREHENSIVE PLAN, ABINGTON MASTER BICYCLE PLAN COMPLIANCE

The proposed improvements are generally consistent with *MONTCO2040: A Shared Vision, The Montgomery County Comprehensive Plan*. However, it would be more consistent if an additional



sidewalk was added, as noted in our review comments, below. The county comprehensive plan does recommend streetside sidewalks (minimum five feet wide, with five-to-eight foot verge for commercial, office and industrial sidewalks outside the central business district).

The proposal is not consistent with the Abington Master Bicycle Plan (2018), which recommends bicycle lanes and signage along the part of Highland Avenue abutting the development site (it also recommends a bicycle route along the part of Wharton Avenue abutting the tract of which the lot is a part; for details, see pp. 66 and 90 of the plan).

RECOMMENDATION

The Montgomery County Planning Commission (MCPC) generally supports the applicant’s proposal, however, in the course of our review we have identified the following issues that the applicant and Township may wish to consider. Our comments are as follows:

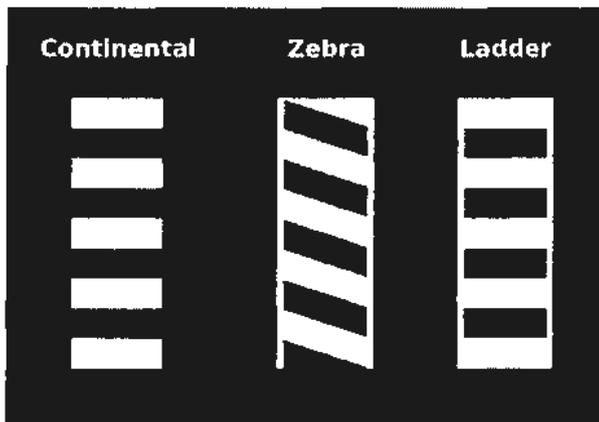
REVIEW COMMENTS

ZONING

- A. The lot does not meet minimum required width and depth of 200 feet [Figure 12.2: *SI Suburban Industrial District (SI-G, SI-W) Dimensional Requirements*].

SUBDIVISION AND LAND DEVELOPMENT ORDINANCE

- A. Crosswalks [§146-29.D]. The addition of four crosswalks to the intersection of Highland and Kenmore will be a welcome improvement for pedestrian safety. We recommend the design be highly-visible, such as ladder, continental or zebra styles (“continental” style crosswalks are proposed within the parking area).
- B. Sidewalk. Does the absence of proposed sidewalk on Kenmore Avenue meet the Township’s future pedestrian goals? [§146-27]. The plan does not provide sidewalk along the project site’s side of Kenmore Avenue. In staff meetings with the applicant, the applicant explained that sidewalk was not included in that location, in part due to the need to reserve room for a truck backing area (note proposed area of depressed curb). The applicant also proposes



From sfbetterstreets.org

that sidewalk was not included in that location, in part due to the need to reserve room for a truck backing area (note proposed area of depressed curb). The applicant also proposes

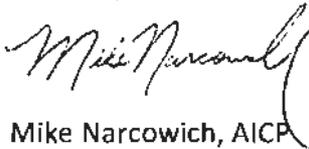
an earthen berm in this area, although it is not required. However, the distance from the depressed curb to the parking area is 22.7 feet, so there may well be room for a sidewalk and verge [§2504.E]. Such a sidewalk could be connected to the sidewalk and crosswalk network on the interior of the Switchville Crossing development.

CONCLUSION

We wish to reiterate that MCPC generally supports the applicant's proposal, but we believe that our suggested revisions will better achieve the Township's planning objectives for a mixed-nonresidential-use center.

Please note that the review comments and recommendations contained in this report are advisory to the municipality and final disposition for the approval of any proposal will be made by the municipality.

Sincerely,



Mike Narcowich, AICP
Assistant Section Chief: Community Planning
610.278.5238 - mnarcowi@montcopa.org

c: Duke Real Estate Partners, LLC, Applicant
Charles E. Shoemaker, Inc., Applicant's Representative
Richard J. Manfredi, Township Manager
Amy Montgomery, P.E., Township Engineer
Michael P. Clarke, Esq., Rudolph Clarke, LLC, Township Solicitor

Attachments: Appendix 1: Reduced Copy of Applicant's Plan
Appendix 2: Aerial Image
Appendix 3: Abington Master Bicycle Plan map, p.66

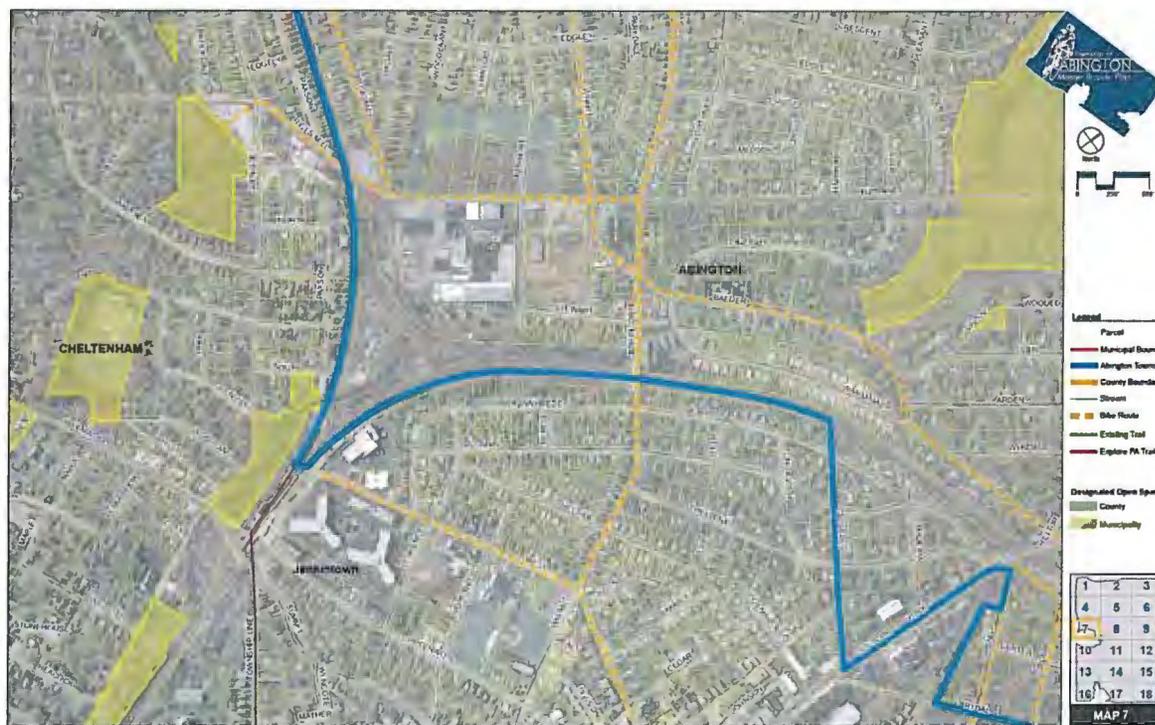
Site Aerial



Wyncote Sub-Station
190038001

Montgomery
County
Planning
Commission
Montgomery County, Courthouse - Planning Commission
PO Box 3111 • Norristown, PA 19380-3111
215.263.3122 • www.montco.org/planning
Year 2015 aerial photography provided by the
2015 Aerial Photography Planning Commission

Abington Master Bicycle plan, p.66





Boucher & James, Inc.
CONSULTING ENGINEERS

AN EMPLOYEE OWNED COMPANY
INNOVATIVE ENGINEERING

Fountainville Professional Building
1456 Ferry Road, Building 500
Doylestown, PA 18901
215-345-9400
Fax 215-345-9401

2756 Rimrock Drive
Stroudsburg, PA 18360
570-629-0300
Fax 570-629-0306

Mailing:
P.O. Box 699
Bartonsville, PA 18321

559 Main Street, Suite 230
Bethlehem, PA 18018
610-419-9407
Fax 610-419-9408

www.bjengineers.com

June 18, 2019

Mr. Richard Manfredi, Manager
Abington Township
1176 Old York Road
Abington, PA 19001

**SUBJECT: WYNCOTE SUB-STATION PARKING PLAN – AT SWITCHVILLE CROSSING
PRELIMINARY LAND DEVELOPMENT REVIEW NO. 2
ABINGTON TOWNSHIP, MONTGOMERY COUNTY, PENNSYLVANIA
PROJECT NO. 1926004R**

Dear Mr. Manfredi:

Pursuant to the Township's request, we have completed our second review of the Preliminary/Final Land Development Plan Application for Mediplex Abington. The submitted information is prepared by Charles E. Shoemaker, Inc. and consists of the following items.

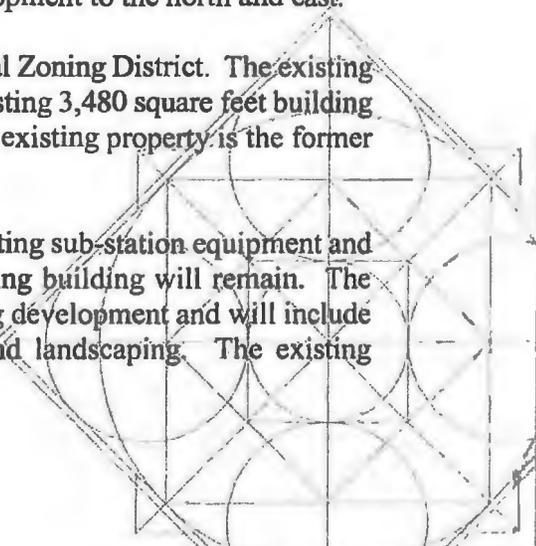
- Response letter dated May 10, 2019.
- Stormwater Management & Erosion and Sediment Control Plan Narrative prepared by Charles E. Shoemaker, Inc., dated January 22, 2019, revised May 10, 2019.
- Preliminary Land Development, Wyncote Sub-Station Parking Plan, at Switchville Crossing, prepared by Charles E. Shoemaker, Inc., dated January 22, 2019, revised May 10, 2019.

BACKGROUND INFORMATION

The Applicant, Duke Real Estate Partners, LLC, is proposing a land development on a property located on the northeastern corner of the intersection of Highland Avenue and Kenmore Avenue, at 361 Highland Avenue. The existing property is bounded by Highland Avenue to the west, Kenmore Avenue to the south, and the Switchville Crossing development to the north and east.

The existing property is located within the SI-G, Suburban Industrial Zoning District. The existing property has a total lot area of 0.62 acres and consists of one (1) existing 3,480 square feet building and electric sub-station equipment on an existing gravel area. The existing property is the former PECO Energy Wyncote Sub-Station.

The proposed land development consists of the removal of the existing sub-station equipment and the construction of a forty-two (42) space parking lot. The existing building will remain. The proposed parking lot will take access from the Switchville Crossing development and will include concrete sidewalk, storm sewer and stormwater management, and landscaping. The existing



Mr. Richard Manfredi, Manager
Abington Township
June 18, 2019
Page 2 of 4

building is currently not serviced by water or sanitary sewer. A proposed waterline is shown, but no connection will be made.

Based on our review of the above information and our previous letter dated February 26, 2019, we offer the following comments and/or recommendations for your consideration.

SUBDIVISION AND LAND DEVELOPMENT ORDINANCE COMMENTS

1. In accordance with Section 146-11.B.(7), the existing waterlines, sanitary sewer lines, storm sewer lines, electric lines, telephone lines, gas mains, fire hydrants, and streetlights located within 400 feet of the project site must be shown on the plan. *(Previous Comment 7) A waiver is requested from Section 146-11.B.(7). Existing utilities are shown within approximately 100-feet of the project site.*
2. In accordance with Section 146-11.J, recreational facility plans must be provided. A waiver is requested from Section 146-11.J. In accordance with Section 146-11.J.(8), when deemed acceptable by the applicant or land developer, a statement for the provision of contribution of fees in lieu of recreational facilities shall be provided and in accordance to resolution established by the Board of Commissioners.

In addition, per Section 146-40, wherever practical, provision shall be made by the developer for suitable open space for parks, playground and recreational areas. *(Previous Comment 11) A waiver is requested from Section 146-11.J. The response indicates park land was provided by the Applicant in connection with Switchville Crossing.*

3. In accordance with Sections 146-11.K, 146-11.M.(1)(a), and 146-35.B.(1), a letter certifying availability of public sanitary sewer facilities and an approved Sewage Facilities Planning Module must be provided to the Township upon receipt. The approved Sewage Facilities Planning Module must be provided to the Township. *(Previous Comment 12) The response indicates that Sewage Planning is currently under review and a copy of the approval will be provided to the Township upon receipt.*
4. In accordance with Section 146-11.L, architectural plans must be provided. A waiver is requested from Section 146-11.L. *(Previous Comment 13)*
5. An improvement and completion guarantee must be provided in accordance with Section 146-17. A detailed construction cost estimate with specific line items must be submitted for review. *(Previous Comment 16) The response indicates an estimate will be provided with the Final Land Development Plan.*
6. In accordance with Section 146-27.A, sidewalks shall be provided along all streets except where, in the opinion of the Board of Commissioners, they are unnecessary for the public safety and convenience. *(Previous Comment 18) A waiver is requested from Section 146-27.A to not require sidewalks along Kenmore Avenue.*

Should a waiver be granted, the note in Section 146-12.E.(6) must be placed on the plan.

7. In accordance with Section 146-27.E, sidewalks shall be extended to the curblin with ramps for adequate and reasonable access across curbs by physically handicapped persons, including those in wheelchairs. Per Sheet 11, Type 2 and Type 4A curb ramps are proposed. The plan must be revised to include detailed ramp design consisting of dimensions, spot elevations, slopes, and associated details and ramp types. We suggest larger scaled detailed plans be provided for clarity. Review of all handicap ramps will be completed upon receipt of the detailed plans. ***(Previous Comment 19) The following comments are based upon our review of the ADA Ramp Grading Details on Sheet 15. The plans must be revised accordingly.***
 - a. ***A landing area having a maximum slope of 2% must be provided along the walkway through the center parking island.***
 - b. ***Ramp details in support of the proposed ramps on the easterly side of the proposed parking lot must also be provided on the plan.***
 - c. ***Landing areas are required at the top of the two (2) ramps provided at the easterly corner of the Highland Avenue and Kenmore Avenue intersection.***
8. In accordance with Section 146-28.A, the proposed parking spaces must be revised to be a minimum 10-foot wide by 20-foot long. ***(Previous Comment 20) The response indicates a waiver from Section 146-28.A is requested in order to provide parking spaces having a 9-foot width and an 18-foot length. The existing parking spaces at Switchville Crossing are 9-foot wide by 18-foot long.***

This request must be listed under the Waivers Requested on Sheet 3, and the Waiver List must be revised accordingly.

STORMWATER MANAGEMENT ORDINANCE COMMENTS

The proposed development is located within the Tacony Creek (Frankford) Watershed and the B Management District. The project site ultimately discharges to the Tacony Creek which has a Chapter 93 Classification of Warm Water Fishery with Migratory Fishes (WWF, MF).

9. In accordance with Section 701.A, a financial guarantee is required for the proposed stormwater management improvements. A detailed cost estimate with specific line items must be submitted for review. ***(Previous Comment 32) The response indicates an estimate will be provided with the Final Land Development Plan.***

MISCELLANEOUS COMMENTS

10. It does not appear the Special 'SI' Regulations listed on Sheet 3 are applicable to this project and the plan should be revised. ***(Previous Comment 39) As discussed with the Township Zoning Officer, the Special 'SI' Regulations listed on Sheet 3 are not applicable and must be removed from the plan.***

Mr. Richard Manfredi, Manager
Abington Township
June 18, 2019
Page 4 of 4

11. Pavement markings similar to those north and south of the project site shall be provided along Highland Avenue to maintain the existing traffic pattern and deter parking. The plan shall be revised, and associated details added. *(Previous Comment 48) A bike lane having a width of 4-feet is now proposed along the frontage of the property. Per the FHWA and AASHTO, a bike lane that is immediately adjacent to a curb shall be a minimum of 5-feet wide. We suggest the bike lane be increased to 5-feet wide and the travel lane be decreased to 16-feet wide.*
12. Turning templates for the largest delivery truck, and for a fire truck must be submitted for review. *(Previous Comment 50) It appears the same fire truck is shown on the Turning Templates (Sheets 1 and 2 of 2). In addition, no single unit truck template is provided. The plans must be revised accordingly.*
13. All comments received from the shade tree commission and fire marshal must be addressed to their satisfaction. *(Previous Comment 51)*

The above comments represent a thorough and comprehensive review of the information submitted with the intent of giving the Township the best direction possible. However, due to the number and nature of the comments, the receipt of a revised plan submission may generate new comments.

In order to facilitate an efficient re-review of revised plans, the Design Engineer shall provide a letter, addressing item by item, their action in response to each of our comments.

We recommend the above comments be addressed to the satisfaction of Abington Township prior to approval of the proposed Land Development Plan.

If you should have any questions regarding the above, please call me.

Sincerely,



Melissa E. Prugar, P.E.
Municipal Engineer

MEP/cg

cc: Amy Riddle Montgomery, Director of Engineering and Code – Abington Township
Mark Penecale, Planning & Zoning Officer – Abington Township
Michael P. Clark, Esquire, Rudolph Clarke, LLC – Abington Township Solicitor
Brian J. Regli, Duke Real Estate Partners, LLC – Applicant/Property Owner
Gary A. Tilford, P.L.S., Charles E. Shoemaker, Inc. – Applicant's Surveyor
Richard A. Stonebeck, P.E., Charles E. Shoemaker, Inc. – Applicant's Engineer
Michael Narcowich, Montgomery County Planning Commission

S:\2019\1926004R\Documents\Correspondence\Review Letters\Wyncote.Substation_LD.Plan_Review.No.1.docx



PLANNING COMMISSION RECOMMENDATION FORM

APPLICANT INFORMATION:

LD-19-01 June 25, 2019
Application Number Date

Duke Real Estate partners, LLC
Name

357 Highland Avenue
Address: Number + Street

Jenkintown Pa 19046
City State Zip

Overview: This is a Land Development plan for the creation of a 42 stall on-site parking lot & cross easements with the Switchville Crossing Development for the property best known as Wyncote Substation.

Requested Waivers:

146-11.L Architectural Plan 146-11.J Recreational Facilities Plan
146-11.B.7 Utilities Plan 146-27 Sidewalk Plan
146-28.A Parking Stall Size

PLANNING COMMISSION COMMENTS AND RECOMMENDATIONS:

Comments and/or Conditions: This plan received ZHB approval on May 22, 2019. The planning module has already been approved & forwarded to DEP. This application was reviewed at a prior meeting as Sketch Plan.

Recommendations:

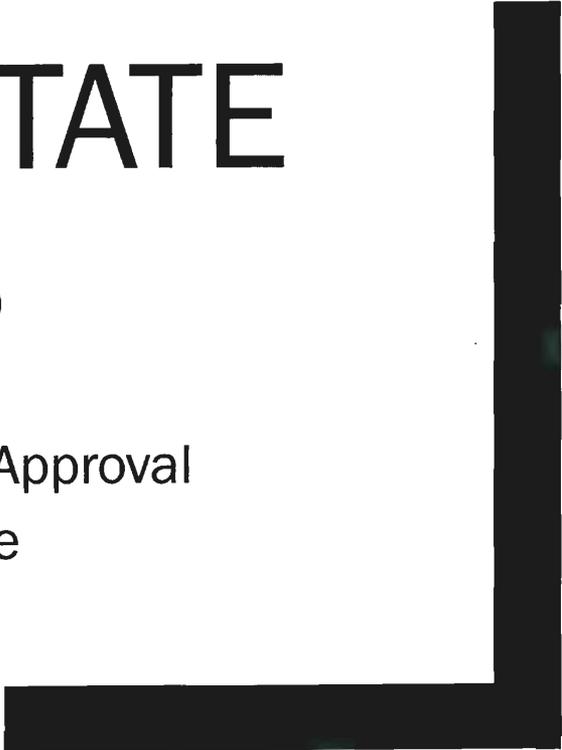
- 1. The Planning Commission recommended approval of the plan and requested waivers.
- 2.
- 3.
- 4.

[X] APPROVED [] DENIED VOTE: 7 OF 7
Signature: [Handwritten Signature] Date: June 25, 2019



DUKE REAL ESTATE PARTNERS

PECO Substation Land Development Approval
Highland and Kenmore Avenue



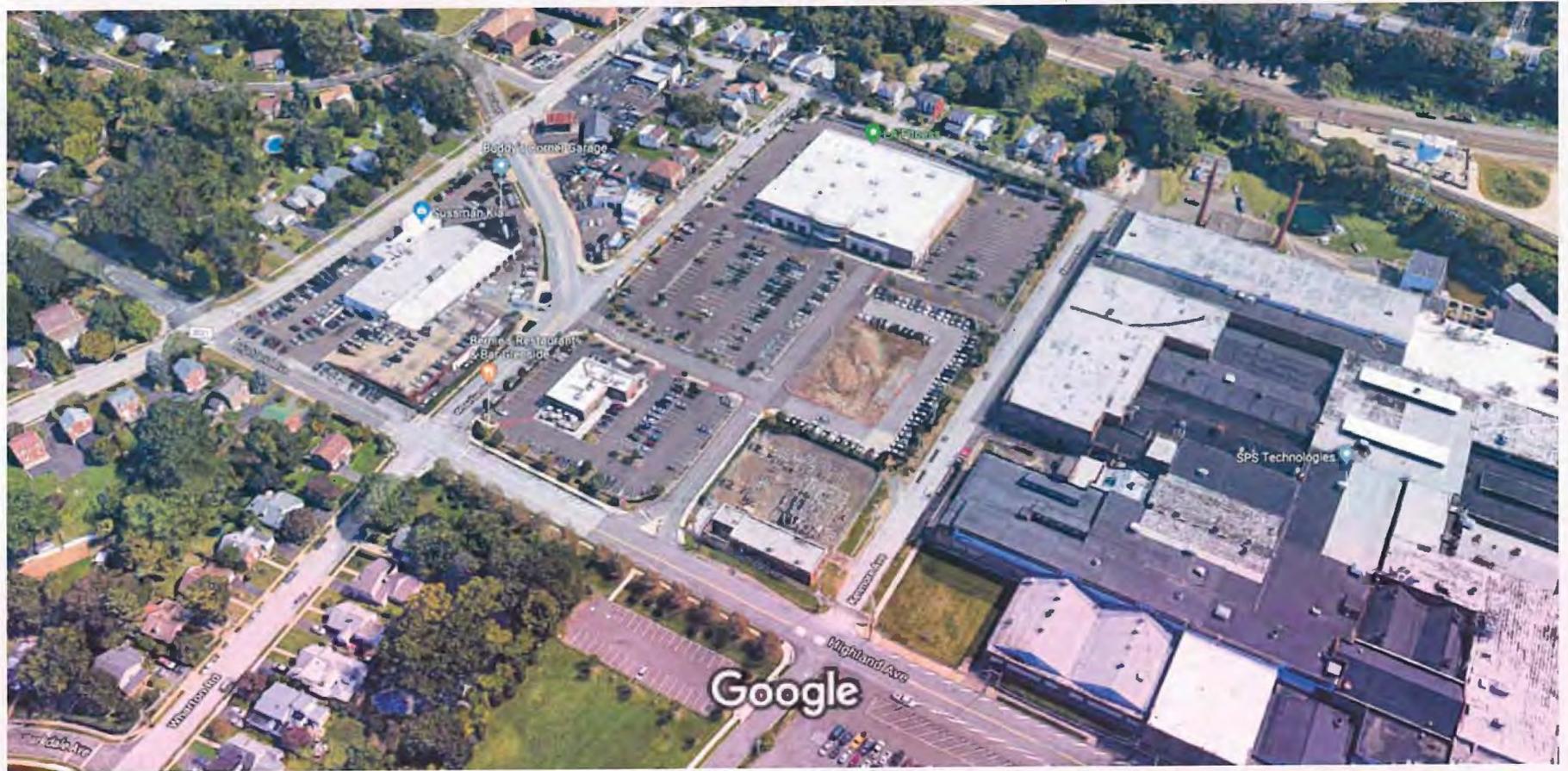
This Presentation

- Background:
 - *Property acquired in 2018, submissions in January*
 - *Sketch plan and review comments presented to Planning Commission in April*
 - *Zoning Hearing Board approved landscaping and buffer variances in May*
 - *Sewer module approved in May/June*
- Team representing Duke Real Estate Partners
 - *Brian Regli, Owner*
 - *Steve Freeman, AIA, New Century Architects & Builders*
 - *Gary Tilford, Shoemaker & Co*
 - *Jim Faber, McCloskey & Faber*

Changes Since Planning Commission Review

- Grading plan revised to reduce slope
- Addition of plants, ornamental and columnar trees to increase buffers
- Modifications of sidewalks to further enhance pedestrian access

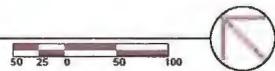
Existing Location



Proposed Site Map

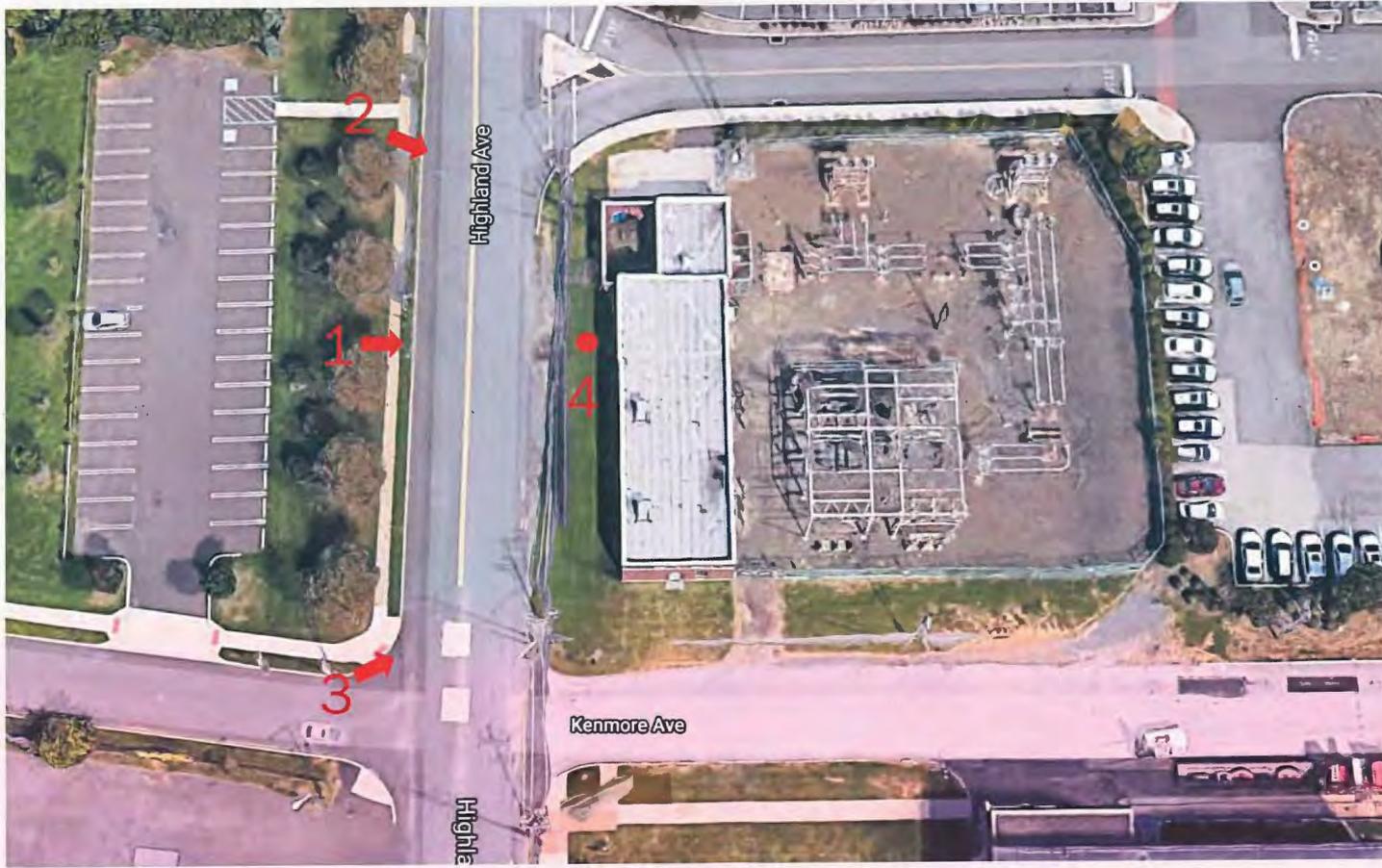


Landscape Legend



	Proposed Shade Trees		Existing Shade Tree
	Proposed Columnar Shade Trees		Existing Columnar Shade Tree or Ornamental Tree
	Proposed Ornamental Trees		Existing Evergreen Trees
	Proposed Evergreen Shrubs or Deciduous Flowering Shrubs		Existing Shrubs

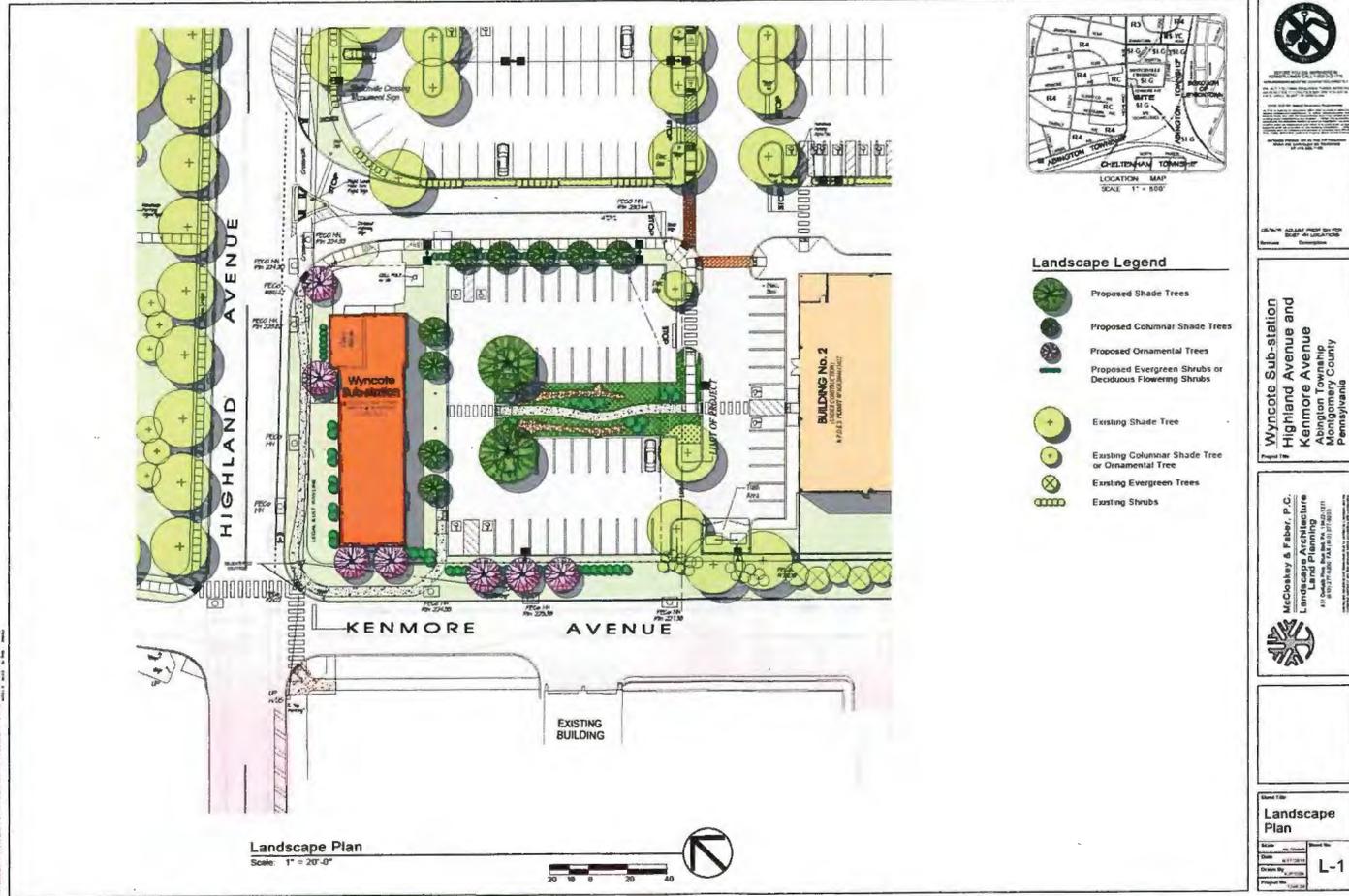
Photograph Key



Wyncote Substation: Existing Conditions



Proposed Landscape Plan



Waivers Requested

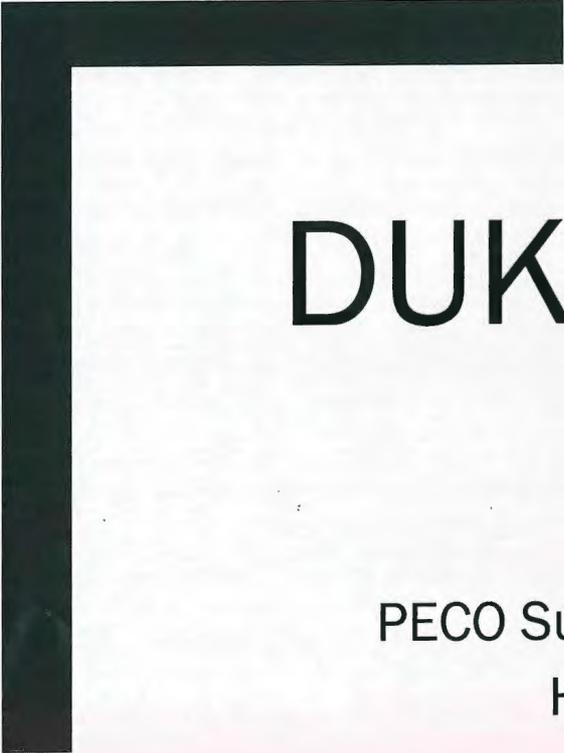
Section 146-11.B.(7) – UTILITIES - From the requirement to provide all utility information within 400 feet of the subject property;

Section 146-11.J. – RECREATIONAL FACILITIES PLAN - From the requirement to provide recreational facilities;

Section 146-11.L. – ARCHITECTURAL PLANS – From the requirement to provide architectural building plans. No new buildings proposed;

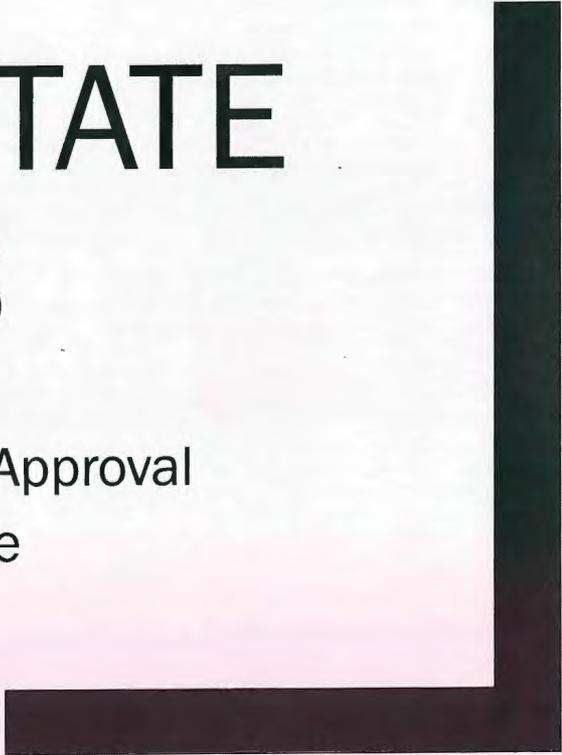
Section 146-27.A. – SIDEWALKS (KENMORE AVE) - From the requirement to provide sidewalks along Kenmore Avenue frontage. A partial waiver is requested to provide approximately 80 feet of sidewalk from the corner with Highland to the internal walkways behind Wyncote substation building;

Section 146-28.A. – PARKING STALL SIZE – From the requirement parking spaces shall be 10' wide by 20' long. Parking spaces are designed to be 9' wide by 18' long, consistent with the adjacent Switchville Crossing development.



DUKE REAL ESTATE PARTNERS

PECO Substation Land Development Approval
Highland and Kenmore Avenue





ADMINISTRATIVE CODE AND LAND DEVELOPMENT

AGENDA ITEM

July 2, 2019

DATE

Engineering and Code

DEPARTMENT

ACL-04-071119

AGENDA ITEM NUMBER

FISCAL IMPACT

Cost > \$10,000.

Yes

No

PUBLIC BID REQUIRED

Cost > \$20,100

Yes

No

AGENDA ITEM:

Subdivision and Land Development Application LD-19-07, 1059 and 1067 Old York Road (Helwig) and 1073 Old York Road (YMCA), Abington, PA 19001 - Abington Terrace, LLC c/ o BET Investments, Michael Markman

EXECUTIVE SUMMARY:

Applicant proposes to demolish approximately 8,750 square feet of the existing YMCA building and all of the structures on the funeral home parcels. The applicant seeks approval to construct a two-story building of 37,063 square feet and the new building to be used by CHOP Specialty Care Medical Offices. In addition to the building alterations, connective driveways are proposed as well as two on-site parking fields totaling 225 spaces. A portion of the existing YMCA building is proposed to remain as a daycare. The properties are zoned within (AO) Apartment/Office District of Ward 7 of the Township of Abington, Montgomery County.

Waiver's Requested List is attached.

Review Period Expiration: August 26, 2019

PREVIOUS BOARD ACTIONS:

Planning Commission is scheduled to review the Subdivision and Land Development Application at their regularly scheduled meeting on June 25, 2019.

The Shade Tree Commission is scheduled to review the proposed Landscape Plan at their regularly scheduled meeting on July 10, 2019. They were unable to review the plan at the June meeting..

RECOMMENDED BOARD ACTION:

Motion to approve the the Subdivision and Land Development Plan for construction of new CHOP Specialty Care Medical Offices.

IV. WAIVERS

List of Requested Waivers: Attach separate sheet if required.

Section/Requirement:

146-28.A; 10'x20' parking space required

Relief Requested:

9'x18' parking space regular; 9'x17' parking space when overhanging landscape area.

146-11.A.(4) & 146-11.B.(3) property information within 400'

To allow an aerial photograph to be used for surrounding features and adjoining property owners to be provided in list form.

146-41.B.(5).(a) requiring trash enclosures to be greater than 15' from buildings

To allow trash enclosure to be located within 5' of the proposed building.

146-43.C.(3).(a) limiting cut and fill slopes to no greater than 15% (6.67:1) except by approval of ZHB.

To allow cut and fill slopes of 33% (3:1) to be approved by the Township Engineer and Board of Commissioners.



Boucher & James, Inc.
CONSULTING ENGINEERS

AN EMPLOYEE OWNED COMPANY
INNOVATIVE ENGINEERING

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Fax 215-345-9401

2756 Rinrock Drive
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Bethlehem, PA 18018
610-419-9407
Fax 610-419-9408

www.bjengineers.com

June 19, 2019

Mr. Richard Manfredi, Manager
Abington Township
1176 Old York Road
Abington, PA 19001

**SUBJECT: ABINGTON TERRACE, LLC – CHOP ABINGTON
1059, 1067, AND 1073 OLD YORK ROAD
PRELIMINARY/FINAL LAND DEVELOPMENT REVIEW NO. 1
ABINGTON TOWNSHIP, MONTGOMERY COUNTY, PENNSYLVANIA
PROJECT NO. 1926010R**

Dear Mr. Manfredi:

Pursuant to the Township's request, we have completed our first review of the Preliminary/Final Land Development Plan Application for Abington Terrace, LLC, CHOP Abington. The submitted information was prepared by Bohler Engineering and consists of the following items.

- General Project Description and Stormwater Management Calculations dated May 19, 2019.
- Preliminary/Final Land Development Plan, Abington Terrace, LLC, CHOP Abington dated May 17, 2019.

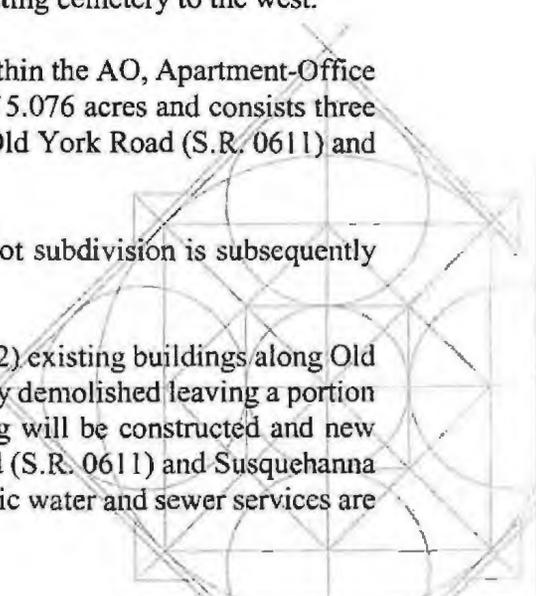
BACKGROUND INFORMATION

The Owner/Applicant, Abington Terrace, LLC, is proposing a land development on its property on the eastern side of Old York Road (S.R. 0611) approximately 250-feet south of its intersection with Susquehanna Road (S.R. 2017). The property is bordered by Susquehanna Road (S.R. 2017) to the north, residential dwellings to the east and south, and an existing cemetery to the west.

The existing property consists of three (3) parcels and is located within the AO, Apartment-Office Zoning District. The existing property has a total gross lot area of 5.076 acres and consists three (3) existing buildings with associated parking taking access from Old York Road (S.R. 0611) and Susquehanna Road (S.R. 2017).

The three (3) existing parcels will be consolidated and a two (2) lot subdivision is subsequently proposed.

The proposed land development consists of the demolition of two (2) existing buildings along Old York Road (S.R. 0611). The third existing building will be partially demolished leaving a portion fronting along Old York Road (S.R. 0611). One (1) new building will be constructed and new parking areas will be installed and take access from Old York Road (S.R. 0611) and Susquehanna Road (S.R. 2017). Stormwater management, landscaping, and public water and sewer services are



Mr. Richard Manfredi, Manager
Abington Township
June 19, 2019
Page 2 of 9

also proposed.

Based on our review of the above information, we offer the following comments and/or recommendations for your consideration.

SUBDIVISION AND LAND DEVELOPMENT ORDINANCE COMMENTS

1. In accordance with Section 146-9.C.(1), a separate plan with applicable notes and certifications must be provided for the consolidation of the three (3) existing parcels, and the subsequent subdivision into two (2) lots..
2. In accordance with Sections 146-11.A.(4) and 146-11.B.(3), the existing properties with owners and tax parcel numbers within 400-feet of the project site must be shown on the plan. An aerial photograph is provided showing existing features within 400-feet of the project site. Property boundaries and property owners/tax parcel numbers are not shown on this aerial plan. Waivers from Sections 146-11.A.(4) and 146-11.B.(3) are requested.
3. In accordance with Sections 146-11.A.(8) and 146-11.B.(2), the existing cartway widths of Old York Road (S.R. 0611) and Susquehanna Road (S.R. 2017) must be dimensioned on the plan.
4. The Zoning District requirements have been identified in accordance with Section 146-11.A.(11)(a). However, it appears the proposed building coverage listed in the Dimensional Requirements chart on Sheet 3 is high when compared to the plan and should be revised.
5. In accordance with Section 146-11.B.(7), existing waterlines, sanitary sewer lines, storm sewer lines, electric lines, telephone lines, gas mains, fire hydrants, and streetlights located on and within 400 feet of the project site must be shown on the plan.
6. In accordance with Section 146-11.B.(8)(a), the existing contours along Susquehanna Road (S.R. 2017) must be shown on the plan.
7. In accordance with Sections 146-11.B.(8)(d) and 146-44, the existing steep slopes of 15% to 25%, and greater than 25% must be delineated on the plan and the Natural Resource Table on Sheet 4 must be revised accordingly.
8. In accordance with Sections 146-11.B.(11)(b) and 146-11.H.(2)(d), stand-alone trees with calipers of 10-inches or greater, landscape material, and vegetation to be removed must be shown on the plan. It appears existing trees will be removed and must be labeled as such on the plan.
9. In accordance with Section 146-11.E.(2), an erosion and sedimentation control narrative must be submitted.
10. In accordance with Sections 146-11.E.(3), 146-43.E.(2), and 146-43.E.(3), erosion and sedimentation control plan approval by the Township Engineer is required. The proposed disturbance is greater than one (1) acre, therefore an erosion and sedimentation control plan

adequacy letter and a PADEP NPDES Permit are required. All submissions to and correspondence from the County Conservation District and PADEP, and all approvals must be provided to the Township. We have no comments related to our review of the proposed erosion and sedimentation controls.

11. Routing calculations are provided in support of the proposed rain gardens and underground infiltration basin for the 100-year storm event. In accordance with Sections 146-11.F.(1)(b), 146-11.F.(1)(e), and 146-11.F.(1)(f), routing calculations must also be provided for the 1-year through 50-year storm events.
12. In accordance with Section 146-11.F.(1)(h), berm and spillway details must be provided on the plan.
13. In accordance with Section 146-11.F.(3)(a)[2], the location of manholes, with grade between, and elevation of flow and top of each manhole must be provided on the plan. The slope between sanitary manholes DMH02 and DMH03 is incorrect when compared to the proposed inverts and the plan must be revised.
14. In accordance with Section 146-11.F.3.(b), a profile of the proposed sanitary sewer must be provided on the plan.
15. A horizontal plan of the proposed storm sewer has been provided as required in Section 146-11.(4)(a)[2]. The following comments are related to our review of the Utility Plan (Sheet 13) and Stormwater Management Calculations. The plan and storm sewer calculations must be revised accordingly.
 - a. The grate elevation listed in the Storm Structure Table for inlet IN01 is low compared to the adjacent bottom of curb elevation.
 - b. The downstream structures referenced for INYD01 and INYD02 in the Storm Structure and Storm Pipe Tables are incorrect when compared to the plan view.
 - c. The invert out listed in the Storm Sewer Table for INYD02 is lower than the downstream invert in elevation at inlet IN01.
 - d. The lengths listed in the Storm Pipe Table for storm runs of INYD01 – INYD02 (61-feet), INYD02 – IN01 (29-feet), and OS03 – MH03 (38-feet) are inconsistent with the plan view.
 - e. The Storm Structure Table references an invert in from INYD02 at inlet IN02 that is inconsistent with the plan view.
 - f. The Storm Structure and Storm Pipe Tables reference RD01 connecting to the proposed clean out located downstream from INYD03. This is inconsistent with the plan view.
 - g. The rim elevations for MH03 and MH04 in the Storm Structure Table do not appear correct when compared to the proposed grading in plan view.

- h. Inlet EXIN02 must be shown in plan view.
16. In accordance with Section 146-11.F.(4)(b), storm sewer profiles must be provided. Utility crossings, concrete encasements, and anti-seep collars must be shown in profile view.
17. In accordance with Section 146-11.G.(2), the ownership of all existing and proposed utilities must be indicated on the plan.
18. In accordance with Section 146-11.H.(2)(d), the location, size, and type of plantings for all proposed and required green space and buffer yards must be provided on the plan. The proposed Ice Blue Juniper listed in the Landscape Schedule on Sheet 19 must be shown in plan view.
19. In accordance with Sections 146-11.K, 146-11.M.(1)(a), and 146-35.B.(1), a letter certifying availability of public sanitary sewer facilities and an approved Sewage Facilities Planning Module must be provided to the Township.
20. In accordance with Sections 146-11.M.(1)(b) and 146-36.A, a letter certifying availability of public water service must be provided to the Township.
21. The notes in Sections 146-12.E.(2), (3), (4), and (5) must be provided on the plan.
22. An improvement and completion guarantee must be provided in accordance with Section 146-17. A detailed construction cost estimate with specific line items must be submitted for review.
23. In accordance with Section 146-20.B.(2)(c), a Pennsylvania Department of Transportation Highway Occupancy Permit(s) is required for work proposed along Old York Road (S.R. 0611) and Susquehanna Road (S.R. 2017). All submissions to and correspondence from PennDOT and the HOP Permit(s) must be provided to the Township. Reference to the HOP Plan(s) must be provided on the Land Development Plan.
24. In accordance with Section 146-25.D, curblines shall be rounded by a tangential arc having a minimum radius of 20-feet. The radii of the curbline entering the project site from Old York Road (S.R. 0611) are 15-feet and must be revised. The radii of the curbline entering the project site from Susquehanna Road (S.R. 2017) must be labeled on the plan.
25. In accordance with Section 146-27.E, sidewalks shall be extended to the curbline with ramps for adequate and reasonable access across curbs by physically handicapped persons, including those in wheelchairs. The plan must include detailed ramp design consisting of dimensions, spot elevations, and slopes for each proposed ramp located internal to the project site. We suggest larger scaled detailed plans be provided for clarity. Review of all handicap ramps will be completed upon receipt of the detailed plans. Any ramp design associated with the required PennDOT HOP(s) must also be provided to the Township.
26. In accordance with Section 146-28.A, the proposed parking spaces must be 10-feet wide by 20-feet long. The proposed parking spaces are 9-feet wide by 18-feet long, with some parking spaces having a length of 17-feet. The parking spaces must be revised to prevent

vehicle overhang. A waiver is requested from Section 146-28.A to permit 9-foot wide by 17-foot long spaces adjacent to proposed landscaping, and 9-foot wide by 18-foot long spaces adjacent to proposed sidewalk.

27. In accordance with Section 146-28.E and 146-41, the Township Fire Marshal shall review the proposed land development. A waiver from Section 146-41.B.(5)(a) is requested to permit the trash enclosure to be within 5-feet of the building. A minimum distance of 15-feet is required.
28. In accordance with Section 146-43.C.(3)(a), cut and fill slopes may not be 15% or steeper. Grading around the proposed building and to the north of the proposed driveway taking access from Old York Road (S.R. 0611) is greater than 15%. A waiver from Section 146-43.C.(3)(a) is requested to permit 3:1 (33.33%) slopes.

STORMWATER MANAGEMENT ORDINANCE COMMENTS

The proposed development is located within the Pennypack Watershed and the B Management District. The proposed land development is considered a redevelopment and has a disturbed area of 4.79 acres. Therefore, Article III and the requirements of Sections 404, 405, 406, and 409 must be followed.

29. In accordance with Section 302.A.5 and Table 409.1P, the post development peak flows of the 2-, 5-, 10-, 25-, 50-, and 100-year storm events must be less than the predevelopment peak flows of the 1-, 2-, 5-, 10-, 25-, and 50-year storm events, respectively. Basin routing calculations for the proposed rain gardens and underground infiltration basin are provided for the 100-year storm event. Routing calculations must also be provided for the 1-year through 50-year storm events.
30. In accordance with Sections 302.A.6, 302.B.23, 401.A, 401.D, and 403.A, erosion and sedimentation control approval is required. The proposed disturbance is greater than one (1) acre, therefore an erosion and sedimentation control plan adequacy letter and a PADEP NPDES Permit are required. All submissions to and correspondence from the County Conservation District and PADEP, and all approvals must be provided to the Township. We have no comments related to our review of the proposed erosion and sedimentation controls.
31. The signature block in Section 302.A.14 must be provided on the plan.
32. In accordance with Section 302.B, the existing steep slopes must be provided on the plan.
33. In accordance with Section 302.B.7, storm sewer profiles must be provided. Utility crossings, concrete encasements, and anti-seep collars must be shown in profile view.
34. In accordance with Section 302.B.9, an Operation and Maintenance plan, per Section 702, must be provided and shall include notes related to all best management practices including storm sewer pipes and inlets.
35. In accordance with Section 302.B.21, the drainage area boundary for DA-1P(a) must be

shown in its entirety.

36. In accordance with Section 302.B.22, an easement having a minimum width of 15-feet must be provided to permit access by the Township to inspect and maintain the proposed stormwater management facilities as needed and at no cost to the Township. The easement must be shown in plan view and/or a note to this effect must be placed on the plan.
37. The Applicant statement in Section 302.B.25 must be provided on the plan.
38. The Design Engineer certification in Section 302.B.26 must be provided on the plan.
39. In accordance with Section 302.C.4, a PennDOT Highway Occupancy Permit is required for the storm sewer connection proposed in Old York Road (S.R. 0611).
40. In accordance with Section 308, upon completion of construction, the developer shall be responsible for providing as-built plans of all stormwater management facilities shown on the approved plans. A note to this effect must be placed on the plan.
41. In accordance with Section 405.A.1.a, a minimum soil depth of 24-inches between the bottom of the proposed stormwater management facilities and bedrock or other limiting zones must be provided. Notes are provided in the Critical Stages for the Installation of the Subsurface Basin and Install Bioretention Facilities indicating that prior to construction infiltration testing will be performed and the results will be provided to the Engineer. These notes must be expanded to include soil profile testing and to also require the results be submitted to the Township for review and comment prior to construction.
42. In accordance with Section 405.A.1.b, an infiltration rate sufficient to accept the additional stormwater load and dewater completely as determined by field tests must be available. Soil testing must be conducted, and the results submitted for review. Notes are provided in the Critical Stages for the Installation of the Subsurface Basin and Install Bioretention Facilities indicating that prior to construction infiltration testing will be performed and the results will be provided to the Engineer. These notes must be expanded to require the infiltration test results be submitted to the Township for review and comment prior to construction.
43. In accordance with Section 405.A.1.c, all open-air infiltration facilities shall be designed to completely infiltrate the recharge volume within three (3) days from the end of the design storm. Notes are provided in the Critical Stages for the Installation of the Subsurface Basin and Install Bioretention Facilities indicating that prior to construction infiltration testing will be performed and the results will be provided to the Engineer. These notes must be expanded to require recharge volume infiltration calculations be submitted to the Township for review and comment prior to construction.
44. In accordance with Section 405.A.1.e, pretreatment shall be provided prior to infiltration. A snout must be provided at inlet IN05.
45. In accordance with Section 405.B, a detailed soils evaluation of the project site shall be required to determine the suitability of infiltration facilities. Notes are provided in the

Critical Stages for the Installation of the Subsurface Basin and Install Bioretention Facilities indicating that prior to construction infiltration testing will be performed and the results will be provided to the Engineer. These notes must be expanded to include soil profile testing and to also require the test results be submitted to the Township for review and comment prior to construction.

46. In accordance with Section 408.A, peak flow calculations demonstrating the 2-year post development peak flow is less than the 1-year predevelopment peak flow must be submitted.
47. In accordance with Section 410.E, runoff curve numbers for both existing and proposed conditions shall be obtained from Table E-1 in Appendix E. The curve number for woods in the peak flow calculation for DA-3E(b) and the curve number for lawn in the post development peak flow calculations are inconsistent with Appendix E and must be revised.
48. In accordance with Section 410.I, the design of any stormwater detention facilities intended to meet the performance standards of this Ordinance shall be verified by routing the design storm hydrograph through these facilities. Basin routing calculations in support of the proposed rain gardens and underground infiltration basin are provided for the 100-year storm event. Routing calculations must also be submitted for the 1-year through 50-year storm events.
49. In accordance with Section 701.A, a financial guarantee is required for the proposed stormwater management improvements. A detailed cost estimate with specific line items must be submitted for review.
50. In accordance with Sections 702.A and 704, an operation and maintenance plan and agreement must be provided.

STORM SEWER AND STORMWATER MANAGEMENT DESIGN COMMENTS

51. All time of concentration paths must be shown on the plan. Supporting calculations for those paths having a time of concentration of 6 minutes or less must also be submitted.
52. Notes are provided in the Critical Stages for the Installation of the Subsurface Basin and Install Bioretention Facilities indicating that prior to construction infiltration testing will be performed and the results will be provided to the Engineer. Upon completion of infiltration testing, revised basin routing and peak flow calculations must be submitted to the Township for review and comment prior to construction. A note to this effect must be placed on the plan.
53. Worksheet 4 provided for POI #1, POI #2, and POI #3 do not appear correct as they list the same Total Site Area and Protected Area for each point of interest. In addition, only one Worksheet 3 is provided. The worksheets must be revised accordingly.
54. All existing features in drainage areas DA-1E(b), DA-2E(b), and DA-3E(b) must be shown on the drainage area plans.

55. Drainage area DA-1P(e)-(Off-Site) is provided in the peak flow calculations but is not labeled on the plan. It appears this area is shown as DA-1P(c) in plan view. The plan and calculations must be revised for consistency.
56. The peak flow calculation for DA-1P(e)-(Off-Site) must be revised to reflect lawn area within the project site.
57. The drainage area for RD01 must be shown and labeled on the Inlet Drainage Area Plan.
58. The Weighted C calculated for inlet CB02 and provided in the Runoff Calculations C Worksheet appears low and should be revised.
59. A peak flow analysis chart is provided for POI #1 and charts should also be provided for POI #2 and POI #3.
60. Details of the proposed stormtech chambers used for the underground infiltration basin must be provided on the plan.

MISCELLANEOUS COMMENTS

61. Driveway profiles from the centerlines of Old York Road (S.R. 0611) and Susquehanna Road (S.R. 2017) and into the project site must be provided on the plan to confirm slopes and changes of grade.
62. Specifications of the proposed lighting must be provided on the plan.
63. On Sheet 8, the curb heights are inlets IN02, IN03, and IN04 are 8-inches and should be revised to be consistent with the proposed 6-inch curb heights within the majority of the project site.
64. On Sheet 22, the number of spaces referenced in the title of the ADA Accessible Parking Space Striping detail is inconsistent with that shown in plan view and the detail must be revised.
65. On Sheet 22, a pavement overlap joint shall be provided in the Pavement Tie-In Detail to providing at least 12-inches of wearing course over the existing pavement.
66. Details in support of the proposed storm inlets, fences, gates, and ADA ramps must be provided on the plan.
67. All comments received from the traffic engineer, shade tree commission, and fire marshal must be addressed to their satisfaction.
68. The Abington Township Application number (LD-19-07) must be added to all plan sheets.

The above comments represent a thorough and comprehensive review of the information submitted with the intent of giving the Township the best direction possible. However, due to the number and nature of the comments, the receipt of a revised plan submission may generate new comments.

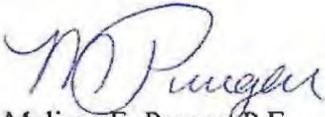
Mr. Richard Manfredi, Manager
Abington Township
June 19, 2019
Page 9 of 9

In order to facilitate an efficient re-review of revised plans, the Design Engineer shall provide a letter, addressing item by item, their action in response to each of our comments.

We recommend the above comments be addressed to the satisfaction of Abington Township prior to approval of the proposed Land Development Plan.

If you should have any questions regarding the above, please call me.

Sincerely,



Melissa E. Prugar, P.E.
Municipal Engineer

MEP/cg

cc: Amy Riddle Montgomery, Director of Engineering and Code – Abington Township
Mark Penecale, Planning & Zoning Officer – Abington Township
Michael P. Clark, Esquire, Rudolph Clarke, LLC – Abington Township Solicitor
Abington Terrace, LLC – Applicant/Equitable Owner
C.J. Bock, PE, Bohler Engineering – Applicant's Engineer
Michael Narcowich, Montgomery County Planning Commission

**MONTGOMERY COUNTY
BOARD OF COMMISSIONERS**

VALERIE A. ARKOOSH, MD, MPH, CHAIR
KENNETH E. LAWRENCE, JR., VICE CHAIR
JOSEPH C. GALE, COMMISSIONER



**MONTGOMERY COUNTY
PLANNING COMMISSION**

MONTGOMERY COUNTY COURTHOUSE • PO BOX 311
NORRISTOWN, PA 19404-0311
610-278-3722
FAX: 610-278-3941 • TDD: 610-631-1211
WWW.MONTCOPA.ORG

JODY L. HOLTON, AICP
EXECUTIVE DIRECTOR

June 19, 2019

Mr. Rich Manfredi, Manager
Abington Township
1176 Old York Road
Abington, Pennsylvania 19001-3713

Re: 18-0273-004
CHOP Abington
Tract Size: 5.00 Acres
1073 Susquehanna Road
Abington Township

Dear Mr. Manfredi:

We have reviewed the above-referenced subdivision and land development plan in accordance with Section 502 of Act 247, "The Pennsylvania Municipalities Planning Code," as you requested on May 20, 2019. We forward this letter as a report of our review.

BACKGROUND

Abington Terrace, LLC, the applicant, has submitted a land development and lot line adjustment plan. The lot line adjustment would result in a "Lot 1", fronting on Old York Road, and a "Lot 2", fronting on Susquehanna Road. The proposal would demolish a funeral home and most of the existing YMCA, while it would retain the historic portion of the YMCA on Lot 1—the 8,750 s.f. older, two-story masonry portion of the structure; this would host a day care. The applicant proposes to construct a new, 18,311 s.f. medical office building for CHOP on Lot 2. The site is located in the AO Apartment Office District. The site is served by public sewer and water. The applicant has submitted a final plan dated May 17, 2019.

CONSISTENCY WITH COMPREHENSIVE PLAN

The proposed improvements are generally consistent with *MONTCO2040: A Shared Vision, The Montgomery County Comprehensive Plan*. The plan shows the subject property as located in the "Community Mixed Use" and "Town Residential" future land use areas.



Community Mixed Use areas are local community focal points that typically have a significant retail or institutional component, including professional offices and day care centers. The Town Residential future land use area is primarily intended for residential uses, but includes limited supporting office uses.

RECOMMENDATION

The Montgomery County Planning Commission (MCPC) generally supports the applicant's proposal, however, in the course of our review we have identified the following issues that the applicant and Township may wish to consider. Our comments are as follows:

REVIEW COMMENTS

TRANSPORTATION

A. Parking.

1. The required parking setback for day care parking [Article XXI: Use Regulations, Use E-4B: Day Care Center, Child] is 20 feet from the ultimate right-of-way; it appears the proposed parking is 15 feet from the ultimate right-of-way on Old York Road.
2. The applicant proposes constructing nearly double the required parking for the day care. We recommend holding in reserve some of the proposed parking farther away from the day care and closer to the retention basin [§2309.B.6]. This would allow for more greenery and plantings to be located near the retention basin, enhancing it as a scenic element, improving the site's appearance and enhancing stormwater management.

B. Vehicular Access.

1. Old York Road Access. We recommend the intersection on Old York Road be clearly marked with a "right-in, right-out" marker.
2. Access Point Location. Is there any opportunity to align the vehicular access point for the day care with Adams Avenue, on the far side of Old York Road?

STORMWATER MANAGEMENT

- A. Planting Strip. After additional consultations, we recommend the proposed planting strip in the parking lot for CHOP be used as a bioswale. The proposed curb abutting the planting strip could be eliminated in parts to maximize stormwater infiltration.

HISTORIC PRESERVATION

- A. Stone Wall on Old York Road. We are pleased to learn that the oldest portion of the existing Abington YMCA building, a historic resource identified in the Abington Comprehensive Plan, will be preserved. Will the existing low stone walls on Old York Road also be preserved, as discussed during the Abington Terrace proposal? It appears as if the stone wall nearest to the YMCA will be preserved, but most of the stone wall along the Old York Road frontage will be demolished. We recommend preserving as much of the stone walls as possible, as they form part of the historic context of the area. In lieu of their preservation, perhaps they could be moved to another location nearby.

OTHER

- A. Play Area. Will the day care have an outdoor play area?

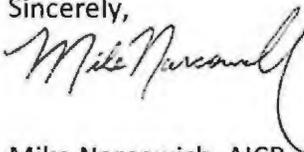
CONCLUSION

We wish to reiterate that MCPC generally supports the applicant's proposal but we believe that our suggested revisions will better achieve the Township's planning objectives for professional office development.

Please note that the review comments and recommendations contained in this report are advisory to the municipality and final disposition for the approval of any proposal will be made by the municipality.

Should the governing body approve a final plat of this proposal, the applicant must present the plan to our office for seal and signature prior to recording with the Recorder of Deeds office. A paper copy bearing the municipal seal and signature of approval must be supplied for our files.

Sincerely,



Mike Narcowich, AICP
Assistant Section Chief: Community Planning
610.278.5238 - mnarcowi@montcopa.org

- C: Abington Terrace, LLC c/o BET Investments, Applicant
Robert Gundlach, Applicant's Representative
C. J. Bock, Applicant's Engineer
Amy Montgomery, P.E., Township Engineer
Michael P. Clarke, Esq., Rudolph Clarke, LLC, Township Solicitor

Attachments: Aerial Image, Project Site
 Applicant's Plan

Appendix 1: Aerial Image, Project Site



CHOP Abington
180273004

Montgomery
County
Planning
Commission
Montgomery County, Courthouse - Planning Commission
PO Box 311 • North Star Rd. 1803-0311
P: 810.278.3728 • F: 810.278.3841
www.montcopa.org/planning
Year 2018 aerial photograph provided by the
Delaware Valley Regional Planning Commission



Abington Terrace CHOP Landscape Review

June 12, 2019 page 1

Participants

- STC: Carl Andresen, Joe Ascenzi, John Kennedy, Collin Watson, Rita Stevens
- No one present to present the plan

Reference Document: C-701 p 19 of 24; and C-702, p 20 of 24 dated 05-17-2019

REVIEW

The members of the STC could not adequately review this plan without professionals knowledgeable about the design to provide necessary information.

A preliminary comment is that the White Fir and Douglas Fir specified on the plan typically do not thrive in an urban, built landscape situation, as they might in an arboretum setting. These plants are native to the higher elevations of the western United States and not suited to our more humid climate.

RECOMMENDATIONS

1. Arrange a site visit with 2 members of the STC, in order to conduct a proper review and formulation of recommendations



TRAFFIC PLANNING AND DESIGN, INC.

WWW.TRAFFICPD.COM

Memorandum

To: Richard Manfredi, Manager
Abington Township

From: Greg Richardson, P.E.

Date: June 24, 2019

Re: CHOP - Traffic Review #1
Abington Township, Montgomery County, PA
TPD No. ABTO.00021

cc: Amy Montgomery, P.E.
Mark Penecale
Melissa Prugar, P.E.

Per your request and on behalf of Abington Township, Traffic Planning and Design, Inc. (TPD) has completed a traffic review of the above-referenced application. TPD reviewed the following documents:

- Traffic Impact Study (TIS) prepared by McMahon Associates – Dated May 16, 2019.
- Site Plans prepared by Bohler Engineering – Dated May 17, 2019

The following are our comments:

Traffic Impact Study

1. According to the TIS, the proposal includes the construction of a 38,132 square foot Medical Building and an 8,750 square foot Daycare that can accommodate up to 100 students. Utilizing the ITE *Trip Generation* manual, the projected traffic volumes for this land use and unit count will be **117 and 62 trips** during the Weekday A.M. and Weekday P.M. Peak Hours, respectively. The article for the pass-by trip generation daycare center needs to be provided in the Appendix.
2. Based on counts obtained for the existing YMCA, the site presently generates **52 and 122 trips** during the Weekday A.M. and Weekday P.M. Peak Hours, respectively. The existing trip generation did not account for the funeral home.
3. If the year 2024 is the completed constructed year, a year 2029 or the horizon year analyses should be provided per PennDOT TIS Guidelines.

4. Existing and Projected peak hour queues on the WB approach of Susquehanna Road extend past the proposed site driveway location, making left turn ingress and egress movements difficult. The applicant must provide mitigation measures to ensure safe and efficient access to Susquehanna Road. These measures could include, but are not limited to, a left turn lane on WB Susquehanna Road at the site driveway and peak hour left turn egress restrictions from the driveway.
5. Proposed peak hour queues and delay on the NB approach of the Site Access at the Susquehanna Road & Sunrise of Abington/Site Access Road. Recommendations would be to add an additional right turn lane to facilitate the queue and delay.
6. A copy of the site plan should be included in the Appendix of the TIS.

Site Plan

We offer the following comments that should be considered:

1. Note that all work along Old York Road and Susquehanna Road will require a PennDOT Highway Occupancy Permit (HOP). The applicant must copy the Township on all correspondence, plans, studies, etc. submitted for this project to PennDOT including the HOP plan submission, as well as include the Township and our office in meetings held with PennDOT on this project.
2. Consideration should be given to relocating the proposed site access driveway along Old York Road to align with Adams Avenue, to create a four-way intersection and allow for full access movements to the site. This new intersection would be a two-way stop controlled with the minor streets being Adams Avenue and the Proposed Site Access Driveway. This may also provide some relief of left turning vehicles from the Susquehanna Road access.
3. Recommendation for the daycare should consider adding pedestrian crossing signage and pavement markings at the following intersections to facilitate adjacent neighborhoods:
 - Susquehanna Road/Huntingdon Road
 - Old York Road/Adams Avenue (if site driveway is move to align with Adams Avenue)
4. In addition to the sidewalk to Huntingdon Road, ADA-compliant ramps should be considered at this intersection.
5. While not warranted from a traffic volume perspective, consideration should be given to the provision of deceleration lanes for the proposed driveways on Old York Road and Susquehanna Road, based on the proposed daycare type of land use.
6. Based on the high traffic volumes and congestion at the intersection of Old York Road and Susquehanna Road during the peak hours, all efforts should be made to ensure that the site is designed to prevent/deter cut-through traffic from NB Old York Road to Susquehanna Road. Provide traffic calming or a design to address this issue in order ensure pedestrian safety especially for the daycare.

TPD reserves the right to make additional comments upon receipt of additional documents or changes to the plan and studies.



TOWNSHIP OF ABINGTON
MONTGOMERY COUNTY, PENNSYLVANIA

PLANNING COMMISSION RECOMMENDATION FORM

APPLICANT INFORMATION:

LD-19-07 June 25, 2019
Application Number Date

Abington Terrace, LLC/BET Investment, Inc.
Name

1059, 1067 & 1073 Old York Road
Address: Number + Street

Abington Pa 19001
City State Zip

Overview: Demolish all but the YMCA Building with the exception of the portion
fronting Old York Road. Construct a new two-story building consisting of
37,000 sq ft for use by CHOP Specialty Care & Medical office space.

Requested Waivers:

146-11.A Property Identification Plan 146-11.B Existing Features Plan
146-11.B.7 Utilities Plan 146-28 Parking Stall Size
146-43.C Steep Slope/Grading 146-41 B Trash Enclosure

PLANNING COMMISSION COMMENTS AND RECOMMENDATIONS:

Comments and/or Conditions:

Recommendations:

- 1. The Planning Commission recommended approval of the plan and requested waivers.
- 2. The Planning Commission recommended approval of the planning module.
- 3.
- 4.

APPROVED DENIED VOTE: 8 OF 8
Signature: [Handwritten Signature] Date: June 25, 2019



Township of Abington

Engineering & Code Department

Wayne C. Luker, President
Steven N. Kline, Vice President

Richard J. Manfredi, *Manager*
Amy R. Montgomery, *P.E., Director*

Michael Markman
BET Investments, Inc.
200 Dryden Road, Suite 2000
Dresher, Pa. 19025

June 17, 2019

Re: Staff Review Comments of the Abington Terrace Land Development Application for 1059, 1067 & 1073 Old York Road, Abington, Pa. 19001.

Dear Mr. Markman,

The follow comments have been identified and **must be addressed** to the satisfaction of the Board of Commissioners of the Township of Abington.

1. In accordance with Section 2103.E, Use E-4B, Subsection 5, all pedestrian pathways shall be **adequately lit** for safety and security during non-daylight hours. No lighting is proposed along the existing concrete walk providing access to the daycare building from Old York Road. The use of this concrete walk must be discussed, and lighting provided as necessary.
2. In accordance with Section 2103.E, Use E-4B, Subsection 9.a.(1), the proposed daycare parking shall be a minimum of 50-feet from the Old York Road Ultimate Right-of-Way line. Parking is proposed 15-feet from the Old York Road Ultimate Right-of-Way line. The Use Requirements Chart for Use E-4B, Day Care Center, Child on Sheet 3 indicates this distance is an existing **non-conformity**. However, the existing parking is located 75-feet ± from the Ultimate Right-of-Way line and **conforms** to the Zoning Ordinance. The parking shall be relocated, or a variance is required.
3. In accordance with Section 2103.E, Use E-4B, Subsection 9.c.(1), the proposed daycare parking shall be a **minimum** of 50-feet from property lines shared with residential uses. Parking is proposed 20.7-feet from the eastern property line shared with adjacent residential uses. The existing parking is located 6-feet from the shared property line and is an existing **non-conformity**. The proposed parking **location** decreases the existing **non-conformity** and no further action is required.
4. In accordance with Section 2307.B, the number of handicap parking spaces at outpatient facilities shall be equal to 10% of the total number of required parking spaces. The Use Requirements Chart for Use F-2, Medical Office or Clinic on Sheet 3 references outpatient services. Therefore, 10% of the total **required** number of parking spaces for the proposed medical office must be handicap spaces. Six (6) handicap spaces are now proposed, and

19 (10% * 186) handicap spaces are required. The plan must be revised.

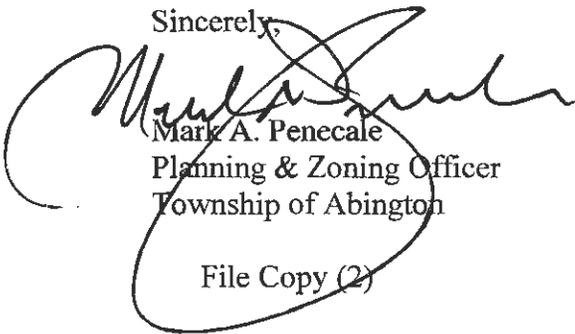
5. In accordance with Section 2308, at least 3 parking spaces out of each 100 spaces shall be reserved for electric or hybrid vehicles. Seven (7) ($223/100 * 3$) electric or hybrid vehicle parking spaces are required. Three (3) electric/hybrid vehicle spaces are proposed, therefore four (4) spaces are still required.
6. In accordance with Section 2312.F, a 15-foot wide by 50-foot long loading area is required. A loading area is shown for the proposed medical office. A loading area must also be shown for the daycare center.
7. A shared parking easement(s) and agreement(s) is required per Section 2313.
8. In accordance with Sections 2401.A.2.d.(1)(a) and 2401.A.2.d.(1)(c), the existing trees to be removed must be labeled as such in plan view.
9. In accordance with Sections 2402.A.2.a.(3), 2402.A.2.a.(4), and 2402.A.2.b.(3), planting islands shall be a minimum of 10-feet wide by 18-feet long and planted with one (1) shade tree plus shrubs and/or groundcover. Planting islands and planting strips shall be underlain by soil mounded at no more than a 4:1 slope nor less than a 12:1 slope. The proposed planting islands adjacent to the proposed parking spaces having lengths of 17-feet must be revised to have lengths of 18-feet. In addition, details of a typical planting island and planting strip must be provided on the plan.
10. In accordance with Section 2402.A.2.b.(4), a 5-foot wide paved walkway must be provided in half of the proposed planting strips.
11. In accordance with Section 2402.A.2.b.(7), planting strips shall contain one (1) canopy tree every 25-feet, with two (2) shrubs per tree, and pervious area to cover the remaining unplanted area at maturity. The proposed planting strip (228-feet) located east of the proposed building requires 9 shade trees and 18 shrubs. Six (6) shade trees and zero shrubs are proposed, therefore 3 shade trees and 18 shrubs are still required. The plan and Compliance Chart must be revised accordingly.
12. In accordance with Section 2402.A.5.a and 2403.B.4.a.(2), a 10-foot wide medium intensity buffer is required along the southernmost parking row, and along Old York Road and Susquehanna Road between the parking area and roadway. The plan and Compliance Chart must be revised accordingly.
 - a. Two (2) canopy trees, 2 understory trees, 5 evergreen trees, and 5 shrubs are required along the southernmost parking row for the daycare center. Five (5) canopy trees, 3 understory trees, 7 evergreen trees, and zero shrubs are proposed, therefore 5 shrubs are still required.
 - b. One (1) canopy tree, 1 understory tree, 1 evergreen tree, and 1 shrub are required along the three (3) parking spaces adjacent to Old York Road. One (1) canopy tree, zero understory trees, zero evergreen trees, and 10 shrubs are proposed, therefore 1 understory tree and 1 evergreen tree are still required.

- c. Four (4) canopy trees, 4 understory trees, 11 evergreen trees, and 11 shrubs are required along the twenty-four (24) parking spaces adjacent and parallel to Susquehanna Road. Six (6) canopy trees, zero understory trees, zero evergreen trees, and 67 shrubs are proposed, therefore 4 understory trees and 11 evergreen trees are still required.
13. In accordance with Section 2402.B.2.c, eight (8) street trees are required along Old York Road (334.07 feet ÷ 40 feet). Seven (7) street trees are proposed, therefore 1 street tree is still required.
14. In accordance with Sections 2403.B.4.a.(2) and 2403.B.4.a.(3)(a), the following property line buffers are required. The plan and Compliance Chart must be revised accordingly.
 - a. A low intensity buffer consisting of 3 canopy trees, 5 understory trees, and 5 evergreen trees is required along the western property line (255.02-foot) adjacent to the existing cemetery use. Three (3) canopy trees, 4 understory trees, and zero evergreen trees are proposed, therefore one (1) understory tree and 5 evergreen trees are still required.
 - b. A high intensity buffer consisting of 23 evergreen trees, 6 canopy trees, 6 understory trees, and 29 shrubs is required along the easternmost property line (288.70-foot) Six (6) evergreen trees, 6 canopy trees, 6 understory trees, and zero shrubs are proposed, therefore 17 evergreen trees and 29 shrubs are still required. Other high intensity buffer options are provided in Sections 2403.B.4.a.(3)(b), (c), and (d).
 - c. A high intensity buffer consisting of 35 evergreen trees, 9 canopy trees, 9 understory trees, and 43 shrubs is required along the southern property line (434.11-foot) adjacent to existing residential uses. Thirty-four (34) evergreen trees, 34 canopy trees, 9 understory trees, and 65 shrubs are proposed, therefore 1 evergreen tree is still required. Other high intensity buffer options are provided in Sections 2403.B.4.a.(3)(b), (c), and (d).
 - d. A high intensity buffer consisting of 18 evergreen trees, 5 canopy trees, 5 understory trees, and 23 shrubs is required along the eastern property line (230.92-foot) adjacent to existing residential uses. Eight (8) evergreen trees, 5 canopy trees, 3 understory trees, and zero shrubs are proposed, therefore 10 evergreen trees, 2 understory trees, and 23 shrubs are still required. Other high intensity buffer options are proposed in Sections 2403.B.4.a.(3)(b), (c), and (d).
15. In accordance with Section 2403.B.4.h and Figure 24.6, a variety of tree species is required. The plan must be revised accordingly.
 - a. Two (2) species are required along Old York Road and only one (1) species is provided.

- b. A maximum of 50% of one (1) species is required along the northern property line adjacent to the existing cemetery use. Fifty-seven percent (57%) of one (1) species is proposed.
 - c. A maximum of 50% of one (1) species if required along Susquehanna Road. Fifty-three percent (53%) is proposed.
16. In accordance with Section 2403.C, a high intensity site element screen is required around the outside play area at the proposed daycare center. The plan and Compliance Chart must be revised.
17. In accordance with Section 2403.D.2, a minimum of 25% of the linear area between the building foundation and sidewalks, access drives, or parking areas shall be landscaped with ornamental or evergreen trees and shrubs. Building foundation landscaping is required at the proposed daycare center building and the plan must be revised.
18. In accordance with Section 2502, street furniture must be provided along Old York Road and Susquehanna Road.
19. In accordance with Section 2504.D, a decorative verge is required along Old York Road and Susquehanna Road.

If there are any questions that you may have please feel free to contact me at 267-536-1017.

Sincerely,



Mark A. Penecale
Planning & Zoning Officer
Township of Abington

File Copy (2)





PUBLIC AFFAIRS COMMITTEE

AGENDA ITEM

July 2, 2019

DATE

Library

DEPARTMENT

PA-01-071119

AGENDA ITEM NUMBER

FISCAL IMPACT

Cost > \$10,000.

Yes



No



PUBLIC BID REQUIRED

Cost > \$20,100

Yes



No



AGENDA ITEM:

Exterior Door Replacement Project at Abington Free Library & Roslyn Branch Library as included in 2018 Capital Budget

EXECUTIVE SUMMARY:

- The bid was advertised in the Times Chronicle/Public Spirit on Sunday April 28, 2019 and again on Sunday May 5, 2019.
- The bid was also posted on PennBid on Friday May 10, 2019 through Friday May 24, 2019.
- A pre bid meeting was held on Friday May 17, 2019.
- Bids were opened on Wednesday May 29, 2019. Two bids were received.
- Automatic Door Enterprise/Advanced Door Service was the lowest responsible bidder with a total bid of \$ 30,533.

This project is for the replacement of the entrance doors for Abington Township Public Library. Previous bidding was too high and therefore rejected. It was re bid in May 2019. Automatic Door Enterprise/Advanced Door Service originally put in the doors and has repaired them over the years and we are satisfied with materials and work performed.

PREVIOUS BOARD ACTIONS:

- 1) Capital Budget request submitted in 2017 and approved for 2018
- 2) Approved to go out to Bid in 2018 Board of Commissioners Meeting- October 2018
- 3) Bid Opening came in on October 22, 2018
- 4) Bids were rejected November 2018 Board of Commissioners Meeting

RECOMMENDED BOARD ACTION:

Motion to award the lowest responsible bidder and authorize the Township Manager to execute all contract documents and agreements with Automatic Door Enterprise/Advanced Door Service in the amount of \$30,533.



TOWNSHIP OF ABINGTON

Office of the Township Manager

Richard J. Manfredi
Township Manager

FISCAL NOTE

AGENDA ITEM NUMBER: PA-01-071119

DATE INTRODUCED: July 2019

FISCAL IMPACT AMOUNT: \$30533

FUND: Capital Funds 2018

FISCAL IMPACT:

YES

NO

FISCAL IMPACT

Cost > \$10,000.

Yes

No

SUMMARY

Doors are being replaced due to extended maintenance issues. New doors will be more energy efficient.

ANALYSIS

Abington Township Public Library External Door Project

Bid Tabulation

- **Automatic Door Enterprise/Advanced Door Service- Main Entrance**
\$28,343.00
 - Alternate 1 For ADE to supply 1' insulated glazing **Add \$2,190.00**
 - Alternate 2 For ADE to supply Auto Locking for Security Access **Add \$3606.00**
- **Liberty Door Systems- \$75,750.00**



PUBLIC AFFAIRS COMMITTEE

AGENDA ITEM

July 2, 2019

PA-02-071119

DATE

AGENDA ITEM NUMBER

Administration

DEPARTMENT

FISCAL IMPACT

Cost > \$10,000.

Yes



No



PUBLIC BID REQUIRED

Cost > \$20,100

Yes



No



AGENDA ITEM:

Commonwealth Financing Authority Multimodal Transportation Fund Grant Acceptance and Authorization to Execute Agreement for the Old York Road/Susquehanna Road project.

EXECUTIVE SUMMARY:

The Township was awarded the Multimodal Transportation Fund (MTF) grant from the Department of Community & Economic Development in the amount of \$900,000.00. The scope of the grant is to support the vision of the Old York Road/Susquehanna Road project which will address the demolition, alignment, and reconstruction of the intersection. The MTF grant funds will be used to create a more walkable area, safer roadways and a hub that will connect residents to bike lanes and mass transit, as well as cultural, education and commercial districts.

PREVIOUS BOARD ACTIONS:

Resolution No. 16-025 was adopted by the Board of Commissioners on August 11, 2016 approving Abington Township to submit an application to the Commonwealth Financing Authority (CFA) for the Multimodal Transportation Fund Program. The grant supports the Old York Rd/Susquehanna Rd project.

November 10, 2016: A motion was approved to accept the Multimodal Transportation Fund (MTF) grant from the Department of Community & Economic Development (DCED) in the amount of \$812,486.00 to support the Old York Road/Susquehanna Road project and a motion was approved to accept the MTF grant from PennDOT in the amount of \$588,153 for improvements to the intersection of Old York Road/Susquehanna Road.

RECOMMENDED BOARD ACTION:

Motion to accept the Commonwealth Financing Authority Grant No. C000070588 and authorize the Township Manager to execute the grant agreement by and between the Commonwealth Financing Authority for the Multimodal Transportation Fund Grant which supports the Old York Road/Susquehanna Road project.



TOWNSHIP OF ABINGTON

Office of the Township Manager

Richard J. Manfredi
Township Manager

FISCAL NOTE

AGENDA ITEM NUMBER: PA-02-071119

DATE INTRODUCED: July 2, 2019

FISCAL IMPACT AMOUNT:

FUND:

FISCAL IMPACT:

YES

NO

FISCAL IMPACT

Cost > \$10,000.

Yes

No

SUMMARY

The MTF grant award from is in the amount of \$900,000.00. The Townships match is not to exceed 30%, of the project costs.

Township expenses will be financed by the General Obligation Note (GON) appropriated for this project.

ANALYSIS

**ABINGTON TOWNSHIP
RESOLUTION NO. 16-025**

**A RESOLUTION OF ABINGTON TOWNSHIP,
COUNTY OF MONTGOMERY, COMMONWEALTH OF PENNSYLVANIA,
REQUESTING A MULTIMODAL TRANSPORTATION FUND GRANT AND
DESIGNATING AN OFFICIAL TO EXECUTE ALL DOCUMENTS**

WHEREAS, the Board of Commissioners of the Township of Abington desires to request a Multimodal Transportation Fund Grant in the amount of \$2,897,070.00, from the Commonwealth Financing Authority; and

WHEREAS, the Board of Commissioners of the Township of Abington intends to use the grant funds for the purpose of purchasing 1114, 1116, 1120 and 1124 Old York Road, Abington Township, Montgomery County, Pennsylvania, in order to support the vision of the Old York Road / Susquehanna Road project, which will address the demolition, alignment and reconstruction of the intersection of Old York Road and Susquehanna Road, enhance traffic flow, and provide better access in turning onto Old York Road; and

WHEREAS, the Board of Commissioners of the Township of Abington acknowledges that any grant awarded will require a 30% match; and

WHEREAS, the Board of Commissioners of the Township of Abington desires to designate an official to execute all necessary agreements and documentation related to the grant.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Commissioners of the Township of Abington, Montgomery County does hereby request a Multimodal Transportation Fund grant of \$2,897,070.00 from the Commonwealth Financing Agency to be used for the purpose of purchasing 1114, 1116, 1120 and 1124 Old York Road, Abington Township, Montgomery County, Pennsylvania, as well as the demolition, alignment and reconstruction of the intersection of Old York Road and Susquehanna Road.

RESOLUTION NO. 16-025

BE IT FURTHER RESOLVED, that the Board of Commissioners of Abington township does hereby designate Wayne C. Luker, President of the Board of Commissioners and Michael LeFevre, Township Manager, as the official(s) authorized to execute all documents and agreements between the Township of Abington and the Commonwealth Financing Authority to facilitate and assist in obtaining the requested grant

RESOLVED and ADOPTED this 11th day of August, 2016.

ABINGTON TOWNSHIP



Wayne C. Luker, President
Board of Commissioners

I, Michael LeFevre, duly qualified Secretary of the Township of Abington, Montgomery County, Pennsylvania, hereby certify that the foregoing is a true and correct copy of a Resolution duly adopted by a majority vote of the Board of Commissioners at a regular meeting held on August 11, 2016 and said Resolution has been recorded in the minutes of the Township of Abington and remains in effect as of this date.

IN WITNESS WHEREOF, I affix my hand and attach the seal of the Township of Abington this 11th day of August, 2016.



Michael LeFevre, Secretary

Name of Applicant: Township of Abington

County: Montgomery

**COMMONWEALTH OF PENNSYLVANIA
COMMONWEALTH FINANCING AUTHORITY**

MULTIMODAL TRANSPORTATION FUND GRANT CONTRACT

This Contract, is entered into by and between the Commonwealth of Pennsylvania (the "Commonwealth"), acting through the Commonwealth Financing Authority (the "Grantor"), and

**ABINGTON TOWNSHIP
1176 Old York Road
Abington PA 19001**

(the "Grantee").

BACKGROUND:

Section 2104(A)(4) of the Act of November 25, 2013 (P.L. 974, No. 89) authorizes the Commonwealth Financing Authority to make grants for any of the following eligible programs: (1) a project which coordinates local land use with transportation assets to enhance existing communities; (2) a project related to streetscape, lighting, sidewalk enhancement and pedestrian safety; (3) a project improving connectivity or utilization of existing transportation assets; or (4) a project related to transit-oriented development, defined in Section 103 of the act of December 8, 2004 (P.L. 1801, No. 238), known as the Transit Revitalization Investment District Act, as "development concentrated around and oriented to transit stations in a manner that promotes transit riding or passenger rail use. The term does not refer to a single real estate project but represents a collection of projects, usually mixed use, at a neighborhood scale that are oriented to a transit node."

The General Assembly of the Commonwealth has appropriated funds to the Grantor to carry out the provisions of the Act.

NOW, THEREFORE, in consideration of the foregoing, and subject to the conditions contained herein, the parties hereto intending to be legally bound hereby, do covenant and agree for themselves, their respective successors and assignees as follows:

**ARTICLE I
AMOUNT OF THE CONTRACT**

Subject to the terms of this Grant, the Grantor hereby makes available to the Grantee out of funds appropriated a grant in the sum of **NINE HUNDRED THOUSAND DOLLARS (\$900,000.00) AND NO CENTS-----** or such portion thereof as may be required by the Grantee and authorized by the Grantor, subject to the condition that it shall be used by the Grantee to carry out the activities described in the application

submitted by the Grantee and as approved by the Grantor, and which is incorporated herein by reference. In addition, this Grant shall be subject to Appendix A, Project Description and Special Conditions, and Appendix B, Budget Summary, which are attached hereto and incorporated herein.

ARTICLE II EFFECTIVE DATES

The term of this Grant shall commence on the Effective Date (as defined below) and shall end on **JUNE 30, 2021**, subject to the other provisions of this Grant.

The Effective Date shall be the date the fully executed Grant is sent to the Grantee. A fully executed contract is one that has been signed by the Grantee and by the Grantor and contains all approvals required by Commonwealth contracting procedures.

This Grant is not binding in any way, nor will the Commonwealth be bound, until this document has been fully executed and sent to the Grantee. Any cost incurred by the Grantee prior thereto are incurred at the Grantee's risk.

ARTICLE III PAYMENT PROVISIONS AND FISCAL RESPONSIBILITIES

- (a) The Grantor agrees to pay the Grantee for eligible project costs incurred under this Grant between **DECEMBER 6, 2016** and **JUNE 30, 2021** (the "Grant Activity Period") as follows:
- (1) Subject to the availability of state funds and other terms and conditions of this Grant, the Grantor will reimburse the Grantee based upon the Grantor's determination of the Grantee's needs and in accordance with the proposed budget as set forth in Appendix B.

The Grantor may pay the Grantee for eligible project costs at intervals to be determined by the Grantor. Under no circumstances shall the Commonwealth or the Grantor be liable for any expenditure exceeding the amount stated in this Grant or amendments hereto.

The Grantor shall have the right to disapprove any expenditure made by the Grantee which is not in accordance with the terms of this Grant and the Grantor may adjust payment to the Grantee accordingly.

- (2) Initial payments to the Grantee to perform the activities under this Grant and all other payments shall be made on invoice forms and in accordance with instructions provided by the Grantor.

To receive payments under this Grant, the Grantee shall submit requests for payment based on the Grantee's estimate of expenditures, at intervals as determined by the Grantee to meet disbursement needs. Unless otherwise instructed by the Grantor, this estimate may not exceed the current disbursement needs of the Grantee in order that the amount of cash on hand and available to the Grantee is as close to daily needs as administratively feasible. The Grantor may, however, set a minimum payment level or amount for each request for payment.

(b) Conditions for Payment:

- (1) Grant payments under this Grant shall be conditioned upon the completion of any Special Conditions set forth in Appendix A or otherwise incorporated into this Grant.
- (2) Costs allocated to program administration shall be limited to those set forth in the project budget or as otherwise revised in accordance with the amendment provisions of this Grant set forth in the Article entitled Amendments and Modifications.
- (3) Payment by the Commonwealth and all other terms of this Grant are subject to the effect of any federal deficit reduction legislation upon the availability of funds awarded by this Grant.

(c) The Grantee shall charge to the project account all approved costs of the project. All such costs, including activities contributed by the Grantee or others and charged to the project account, shall be supported by properly executed vouchers or other records indicating in proper detail the nature and propriety of the charge.

(d) Conditions for Repayment of Grant Funds:

- (1) Misuse or Failure to Use Funds.
 - (A) The Grantee agrees that it will use the funds granted hereunder, or as much as may be necessary, to carry out the aforesaid project in accordance with the terms of this Grant. If after all or any part of the funds has been paid to the Grantee and the Grantee shall fail to carry out the activities, the Grantee shall repay the Grantor the funds theretofore paid.
 - (B) If the Grantee does not use all or a portion of the funds paid under the terms of this Grant for purposes of and in accordance with this Grant, the Grantee shall be liable to the Grantor for the amount of funds unused or improperly used and shall return said funds to the Grantor.
 - (C) In the event the Grantor shall be entitled to repayment of all or a portion of the funds granted herein, the repayment shall include all interest, income, accumulations and the monetary equivalent of

any appreciation in value of any property (real, personal or mixed) purchased with the funds granted them. A check shall be written, payable to the Commonwealth of Pennsylvania, and forwarded to the Grantor for: (1) the principal and (2) the total of any such interest, income, accumulations or appreciation in value.

- (2) Violation of the Prohibition of Illegal Alien Labor on Assisted Projects Act.

In the event that the Grantee

- (i) knowingly employs, or knowingly permits any of its subcontractors to knowingly employ, the labor services of an illegal alien on activities funded in whole or in part by grants or loans issued by an executive agency of the Commonwealth of Pennsylvania; and
- (ii) the Grantee or any of its subcontractors are sentenced under Federal law for an offense involving knowing use of labor by an illegal alien on activities funded in whole or in part by grants or loans issued by an executive agency of the Commonwealth of Pennsylvania,

the Grantee shall repay to the Grantor all grant funds received by the Grantee from the Grantor pursuant to this Grant. A check shall be written, payable to the Commonwealth of Pennsylvania, and forwarded to the Grantor.

ARTICLE IV BONDING, INSURANCE AND TAX LIABILITY REQUIREMENTS

- (a) Hold Harmless:

The Grantee shall hold the Commonwealth harmless from and indemnify the Commonwealth against any and all claims, demands and actions based or arising out of any activities performed by the Grantee and its employees and agents under this Grant; and shall defend any and all actions brought against the Commonwealth based upon any such claims or demands. It is understood and agreed that the Grantee's standard liability insurance policies shall protect, or shall be endorsed to protect, the Commonwealth from claims of bodily injury and/or property damage arising out of any activities performed by the Grantee or its employees or agents under this Grant, including business and non-business invitees, and their property and all other property sustaining damage as a direct or indirect result of the execution of this project when validly present on Grantee's premises whether or not actually engaged in the project at the time the claim inures. Such policies shall not include any provision limiting then existing sovereign immunity of the Commonwealth or of its agents or employees. Upon request, the Grantee shall furnish to the Grantor proof of insurance as required by this paragraph.

(b) Other Liability Requirements:

The Grantee shall provide workmen's compensation insurance where the same is required and shall accept full responsibility for the payment of premiums for workmen's compensation and social security and any other taxes or payroll deductions required by law for its employees who are performing activities specified by this Grant.

**ARTICLE V
COMPLIANCE WITH APPLICABLE STATUTES AND REGULATIONS**

All activities authorized by this Grant shall be performed in accordance with applicable statutes, regulations, conditions, directives, guidelines and such additional requirements as may be attached hereto as Appendix C or are otherwise provided by the Grantor. The Grantee acknowledges that this Grant is subject to all requirements set forth herein and further agrees that it will comply with future requirements determined by the Grantor as necessary.

(a) Compliance with State Statutes and Regulations:

The Grantee also agrees to comply with all applicable state statutes and regulations.

(b) Nondiscrimination/Sexual Harassment Provisions:

The Grantee agrees:

- (1) In the hiring of any employee(s) for the manufacture of supplies, performance of work, or any other activity required under the grant agreement or any subgrant agreement, contract, or subcontract, the Grantee, a subgrantee, a contractor, a subcontractor, or any person acting on behalf of the Grantee shall not discriminate by reason of race, gender, creed, color, sexual orientation, gender identity or expression, or in violation of the Pennsylvania Human Relations Act (PHRA) and applicable federal laws, against any citizen of this Commonwealth who is qualified and available to perform the work to which the employment relates.
- (2) The Grantee, any subgrantee, contractor or any subcontractor or any person on their behalf shall not in any manner discriminate by reason of race, gender, creed, color, sexual orientation, gender identity or expression, or in violation of the PHRA and applicable federal laws, against or intimidate any of its employees.
- (3) Neither the Grantee nor any subgrantee nor any contractor nor any subcontractor nor any person on their behalf shall in any manner discriminate by reason of race, gender, creed, color, sexual orientation, gender identity or expression, or in violation of the PHRA and applicable

federal laws, in the provision of services under the grant agreement, subgrant agreement, contract or subcontract.

- (4) Neither the Grantee nor any subgrantee nor any contractor nor any subcontractor nor any person on their behalf shall in any manner discriminate against employees by reason of participation in or decision to refrain from participating in labor activities protected under the Public Employee Relations Act, Pennsylvania Labor Relations Act or National Labor Relations Act, as applicable and to the extent determined by entities charged with such Acts' enforcement, and shall comply with any provision of law establishing organizations as employees' exclusive representatives.
- (5) The Grantee, any subgrantee, contractor or any subcontractor shall establish and maintain a written nondiscrimination and sexual harassment policy and shall inform their employees in writing of the policy. The policy must contain a provision that sexual harassment will not be tolerated and employees who practice it will be disciplined. Posting this Nondiscrimination/Sexual Harassment Clause conspicuously in easily-accessible and well-lighted places customarily frequented by employees and at or near where the grant services are performed shall satisfy this requirement for employees with an established work site.
- (6) The Grantee, any subgrantee, contractor or any subcontractor shall not discriminate by reason of race, gender, creed, color, sexual orientation, gender identity or expression, or in violation of the PHRA and applicable federal laws, against any subgrantee, contractor, subcontractor or supplier who is qualified to perform the work to which the grant relates.
- (7) The Grantee and each subgrantee, contractor and subcontractor represents that it is presently in compliance with and will maintain compliance with all applicable federal, state, and local laws and regulations relating to nondiscrimination and sexual harassment. The Grantee and each subgrantee, contractor and subcontractor further represents that it has filed a Standard Form 100 Employer Information Report ("EEO-1") with the U.S. Equal Employment Opportunity Commission ("EEOC") and shall file an annual EEO-1 report with the EEOC as required for employers' subject to Title VII of the Civil Rights Act of 1964, as amended, that have 100 or more employees and employers that have federal government contracts or first-tier subcontracts and have 50 or more employees. The Grantee, any subgrantee, any contractor or any subcontractor shall, upon request and within the time periods requested by the Commonwealth, furnish all necessary employment documents and records, including EEO-1 reports, and permit access to their books, records, and accounts by the granting agency and the Bureau of Diversity, Inclusion and Small Business Opportunities for the purpose of ascertaining compliance with the provisions of this Nondiscrimination/Sexual Harassment Clause.

- (8) The Grantee, any subgrantee, contractor or any subcontractor shall include the provisions of this Nondiscrimination/Sexual Harassment Clause in every subgrant agreement, contract or subcontract so that those provisions applicable to subgrantees, contractors or subcontractors will be binding upon each subgrantee, contractor or subcontractor.
- (9) The Grantee's and each subgrantee's, contractor's and subcontractor's obligations pursuant to these provisions are ongoing from and after the effective date of the grant agreement through the termination date thereof. Accordingly, the Grantee and each subgrantee, contractor and subcontractor shall have an obligation to inform the Commonwealth if, at any time during the term of the grant agreement, it becomes aware of any actions or occurrences that would result in violation of these provisions.
- (10) The Commonwealth may cancel or terminate the grant agreement and all money due or to become due under the grant agreement may be forfeited for a violation of the terms and conditions of this Nondiscrimination/Sexual Harassment Clause. In addition, the granting agency may proceed with debarment or suspension and may place the Grantee, subgrantee, contractor, or subcontractor in the Contractor Responsibility File.

(c) Compliance with the State Contractor Responsibility Program:

For the purpose of these provisions, the term Contractor is defined as any person, including, but not limited to, a bidder, offeror, loan recipient, grantee, or subgrantee, who has furnished or seeks to furnish goods, supplies, services, or leased space, or who has performed or seeks to perform construction activity under contract, subcontract, grant, or subgrant with the Commonwealth, or with a person under contract, subcontract, grant, or subgrant with the Commonwealth or its state-affiliated entities, and state-related institutions. The term Contractor may include a permittee, licensee, or any agency, political subdivision, instrumentality, public authority, or other entity of the Commonwealth.

- (1) The Contractor must certify, in writing, for itself and all its subcontractors, that as of the date of its execution of any Commonwealth contract, that neither the Contractor, nor any subcontractors, nor any suppliers are under suspension or debarment by the Commonwealth or any governmental entity, instrumentality, or authority and, if the Contractor cannot so certify, then it agrees to submit, along with the bid/proposal, a written explanation of why such certification cannot be made.
- (2) The Contractor must also certify, in writing, that as of the date of its execution, of any Commonwealth contract it has no tax liabilities or other Commonwealth obligations.
- (3) The Contractor's obligations pursuant to these provisions are ongoing from and after the effective date of the Grant through the termination date thereof. Accordingly, the Contractor shall have an obligation to inform the Grantor if, at any time during the term of the Grant, it becomes delinquent in the payment of taxes, or other Commonwealth obligations, or if it or any

of its subcontractors are suspended or debarred by the Commonwealth, the federal government, or any other state or governmental entity. Such notification shall be made within 15 days of the date of suspension or debarment.

- (4) The failure of the Contractor to notify the Grantor of its suspension or debarment by the Commonwealth, any other state, or the federal government shall constitute an event of default of the Grant with the Commonwealth.
- (5) The Contractor agrees to reimburse the Commonwealth for the reasonable costs of investigation incurred by the Office of State Inspector General for investigations of the Contractor's compliance with the terms of this or any other agreement between the Contractor and the Commonwealth, which results in the suspension or debarment of the Contractor. Such costs shall include, but shall not be limited to, salaries of investigators, including overtime; travel and lodging expenses; and expert witness and documentary fees. The Contractor shall not be responsible for investigative costs for investigations that do not result in the Contractor's suspension or debarment.
- (6) The Contractor may obtain a current list of suspended and debarred Commonwealth contractors by either searching the internet at http://www.dqsweb.state.pa.us/DebarmentList_portlet/ or contacting the:

Department of General Services
Office of Chief Counsel
603 North Office Building
Harrisburg, PA 17125
Telephone No: (717) 783-6472
FAX No: (717) 787-9138

- (d) Compliance with the Offset Provision for Commonwealth Grants:

The Grantee agrees that the Commonwealth may set off the amount of any state tax liability or other debt of the Grantee or its subsidiaries that is owed to the Commonwealth and is not being contested on appeal, against any payments due the Grantee under this or any other contract with the Commonwealth.

- (e) Compliance with The Americans with Disabilities Act:

Pursuant to federal regulations promulgated under the authority of The Americans With Disabilities Act, 28 C.F.R. §35.101 et seq., the Grantee understands and agrees that no individual with a disability shall, on the basis of the disability, be excluded from participation in this Grant or from activities provided for under this Grant. As a condition of accepting and executing this Grant, the Grantee agrees to comply with the "General Prohibitions Against Discrimination," 28 C.F.R. §35.130, and all other regulations promulgated under Title II of The Americans With Disabilities Act which are applicable to the

benefits, services, programs and activities provided by the Commonwealth through contracts with outside contractors.

The Grantee shall be responsible for and agrees to indemnify and hold harmless the Commonwealth from all losses, damages, expenses, claims, demands, suits and actions brought by any party against the Commonwealth as a result of the Grantee's failure to comply with the provisions of the above paragraph.

(f) Compliance with Anti-Pollution Regulations:

The Grantee and its subcontractors agree that in the performance of their obligations under this Grant they shall minimize pollution and shall strictly comply with all applicable environmental laws and regulations.

(g) Contractor Integrity Provisions:

It is essential that those who seek to contract with the Commonwealth of Pennsylvania ("Commonwealth") observe high standards of honesty and integrity. They must conduct themselves in a manner that fosters public confidence in the integrity of the Commonwealth contracting and procurement process.

(1) Definitions. For purposes of these Contractor Integrity Provisions, the following terms shall have the meanings found in this Section:

(A) "Affiliate" means two or more entities where:

- (i) a parent entity owns more than fifty percent of the voting stock of each of the entities; or
- (ii) a common shareholder or group of shareholders owns more than fifty percent of the voting stock of each of the entities; or
- (iii) the entities have a common proprietor or general partner.

(B) "Consent" means written permission signed by a duly authorized officer or employee of the Commonwealth, provided that where the material facts have been disclosed, in writing, by prequalification, bid, proposal, or contractual terms, the Commonwealth shall be deemed to have consented by virtue of the execution of this contract.

(C) "Contractor" means the individual or entity that has entered into this contract with the Commonwealth.

- (D) "Contractor Related Parties" means any affiliates of the Contractor and the Contractor's executive officers, Pennsylvania officers and directors, or owners of 5 percent or more interest in the Contractor.
 - (E) "Financial Interest" means either:
 - (i) Ownership of more than a five percent interest in any business; or
 - (ii) Holding a position as an officer, director, trustee, partner, employee, or holding any position of management.
 - (F) "Gratuity" means tendering, giving, or providing anything of more than nominal monetary value including, but not limited to, cash, travel, entertainment, gifts, meals, lodging, loans, subscriptions, advances, deposits of money, services, employment, or contracts of any kind. The exceptions set forth in the Governor's Code of Conduct, Executive Order 1980-18, the 4 Pa. Code §7.153(b), shall apply.
 - (G) "Non-bid Basis" means a contract awarded or executed by the Commonwealth with Contractor without seeking bids or proposals from any other potential bidder or offeror.
- (2) In furtherance of this policy, Contractor agrees to the following:
- (A) Contractor shall maintain the highest standards of honesty and integrity during the performance of this contract and shall take no action in violation of state or federal laws or regulations or any other applicable laws or regulations, or other requirements applicable to Contractor or that govern contracting or procurement with the Commonwealth.
 - (B) Contractor shall establish and implement a written business integrity policy, which includes, at a minimum, the requirements of these provisions as they relate to the Contractor activity with the Commonwealth and Commonwealth employees and which is made known to all Contractor employees. Posting these Contractor Integrity Provisions conspicuously in easily-accessible and well-lighted places customarily frequented by employees and at or near where the contract services are performed shall satisfy this requirement.

- (C) Contractor, its affiliates, agents, employees and anyone in privity with Contractor shall not accept, agree to give, offer, confer, or agree to confer or promise to confer, directly or indirectly, any gratuity or pecuniary benefit to any person, or to influence or attempt to influence any person in violation of any federal or state law, regulation, executive order of the Governor of Pennsylvania, statement of policy, management directive or any other published standard of the Commonwealth in connection with performance of work under this contract, except as provided in this contract.

- (D) Contractor shall not have a financial interest in any other contractor, subcontractor, or supplier providing services, labor, or material under this contract, unless the financial interest is disclosed to the Commonwealth in writing and the Commonwealth consents to Contractor's financial interest prior to Commonwealth execution of the contract. Contractor shall disclose the financial interest to the Commonwealth at the time of bid or proposal submission, or if no bids or proposals are solicited, no later than Contractor's submission of the contract signed by Contractor.

- (E) Contractor certifies to the best of its knowledge and belief that within the last five (5) years Contractor or Contractor Related Parties have not:
 - (i) been indicted or convicted of a crime involving moral turpitude or business honesty or integrity in any jurisdiction;
 - (ii) been suspended, debarred or otherwise disqualified from entering into any contract with any governmental agency;
 - (iii) had any business license or professional license suspended or revoked;
 - (iv) had any sanction or finding of fact imposed as a result of a judicial or administrative proceeding related to fraud, extortion, bribery, bid rigging, embezzlement, misrepresentation or anti-trust; and
 - (v) been, and is not currently, the subject of a criminal investigation by any federal, state or local prosecuting or investigative agency and/or civil anti-trust investigation by

any federal, state or local prosecuting or investigative agency.

If Contractor cannot so certify to the above, then it must submit along with its bid, proposal or contract a written explanation of why such certification cannot be made and the Commonwealth will determine whether a contract may be entered into with the Contractor. The Contractor's obligation pursuant to this certification is ongoing from and after the effective date of the contract through the termination date thereof. Accordingly, the Contractor shall have an obligation to immediately notify the Commonwealth in writing if at any time during the term of the contract it becomes aware of any event which would cause the Contractor's certification or explanation to change. Contractor acknowledges that the Commonwealth may, in its sole discretion, terminate the contract for cause if it learns that any of the certifications made herein are currently false due to intervening factual circumstances or were false or should have been known to be false when entering into the contract.

- (F) Contractor shall comply with the requirements of the Lobbying Disclosure Act (65 Pa.C.S. §13A01 et seq.) regardless of the method of award. If this contract was awarded on a Non-bid Basis, Contractor must also comply with the requirements of the Section 1641 of the Pennsylvania Election Code (25 P.S. §3260a).
- (G) When Contractor has reason to believe that any breach of ethical standards as set forth in law, the Governor's Code of Conduct, or these Contractor Integrity Provisions has occurred or may occur, including but not limited to contact by a Commonwealth officer or employee which, if acted upon, would violate such ethical standards, Contractor shall immediately notify the Commonwealth contracting officer or the Office of the State Inspector General in writing.
- (H) Contractor, by submission of its bid or proposal and/or execution of this contract and by the submission of any bills, invoices or requests for payment pursuant to the contract, certifies and represents that it has not violated any of these Contractor Integrity Provisions in connection with the submission of the bid or proposal, during any contract negotiations or during the term of the contract, to include any extensions thereof. Contractor shall immediately notify the Commonwealth in writing of any actions for

occurrences that would result in a violation of these Contractor Integrity Provisions. Contractor agrees to reimburse the Commonwealth for the reasonable costs of investigation incurred by the Office of the State Inspector General for investigations of the Contractor's compliance with the terms of this or any other agreement between the Contractor and the Commonwealth that results in the suspension or debarment of the Contractor. Contractor shall not be responsible for investigative costs for investigations that do not result in the Contractor's suspension or debarment.

- (I) Contractor shall cooperate with the Office of the State Inspector General in its investigation of any alleged Commonwealth agency or employee breach of ethical standards and any alleged Contractor non-compliance with these Contractor Integrity Provisions. Contractor agrees to make identified Contractor employees available for interviews at reasonable times and places. Contractor, upon the inquiry or request of an Inspector General, shall provide, or if appropriate, make promptly available for inspection or copying, any information of any type or form deemed relevant by the Office of the State Inspector General to Contractor's integrity and compliance with these provisions. Such information may include, but shall not be limited to, Contractor's business or financial records, documents or files of any type or form that refer to or concern this contract. Contractor shall incorporate this paragraph in any agreement, contract or subcontract it enters into in the course of the performance of this contract/agreement solely for the purpose of obtaining subcontractor compliance with this provision. The incorporation of this provision in a subcontract shall not create privity of contract between the Commonwealth and any such subcontractor, and no third party beneficiaries shall be created thereby.

- (J) For violation of any of these Contractor Integrity Provisions, the Commonwealth may terminate this and any other contract with Contractor, claim liquidated damages in an amount equal to the value of anything received in breach of these Provisions, claim damages for all additional costs and expenses incurred in obtaining another contractor to complete performance under this contract, and debar and suspend Contractor from doing business with the Commonwealth. These rights and remedies are cumulative, and the use or non-use of any one shall not preclude the use of all or any other. These rights and remedies are in

addition to those the Commonwealth may have under law, statute, regulation, or otherwise.

(h) Compliance with the Prohibition of Illegal Alien Labor on Assisted Projects Act.

Pursuant to the Act of May 11, 2006 (P.L. 173, No. 43), known as the Prohibition of Illegal Alien Labor on Assisted Projects Act, the Grantee shall not knowingly employ, or knowingly permit any of its subcontractors to knowingly employ, the labor services of an illegal alien on activities funded in whole or in part by a grant or loan issued by an executive agency of the Commonwealth of Pennsylvania.

In the event that the Grantee

- (A) knowingly employs, or knowingly permits any of its subcontractors to knowingly employ, the labor services of an illegal alien on activities funded in whole or in part by grants or loans issued by an executive agency of the Commonwealth of Pennsylvania; and
- (B) the Grantee or any of its subcontractors are sentenced under Federal law for an offense involving knowing use of labor by an illegal alien on activities funded in whole or in part by grants or loans issued by an executive agency of the Commonwealth of Pennsylvania,

the Grantee shall:

- (A) repay to the Grantor all grant funds received by the Grantee from the Grantor pursuant to this Grant, and
- (B) be ineligible to apply for any Commonwealth grant or loan for a period of two years.

(i) Right to Know Law Provisions

- (1) The Grantee or Subgrantee understands that the Grant Agreement and records related to or arising out of the Grant Agreement are subject to requests made pursuant to the Pennsylvania Right-to-Know Law, 65 P.S. §§ 67.101-3104, ("RTKL"). For the purpose of these provisions, the term "the Commonwealth" shall refer to the Commonwealth Financing Authority.
- (2) If the Commonwealth needs the Grantee's or Subgrantee's assistance in any matter arising out of the RTKL related to this Grant Agreement, it shall notify the Grantee or Subgrantee using the legal contact information provided in the Grant Agreement. The Grantee or Subgrantee, at any time, may designate a different contact for such purpose upon reasonable prior written notice to the Commonwealth.

- (3) Upon written notification from the Commonwealth that it requires Grantee's or Subgrantee's assistance in responding to a request under the RTKL for information related to this Grant Agreement that may be in Grantee's or Subgrantee's possession, constituting, or alleged to constitute, a public record in accordance with the RTKL ("Requested Information"), Grantee or Subgrantee shall:
 - (A) Provide the Commonwealth, within ten (10) calendar days after receipt of written notification, access to, and copies of, any document or information in Grantee's or Subgrantee's possession arising out of this Grant Agreement that the Commonwealth reasonably believes is Requested Information and may be a public record under the RTKL; and
 - (B) Provide such other assistance as the Commonwealth may reasonably request, in order to comply with the RTKL with respect to this Grant Agreement.
- (4) If Grantee or Subgrantee considers the Requested Information to include a request for a Trade Secret or Confidential Proprietary Information, as those terms are defined by the RTKL, or other information that Grantee or Subgrantee considers exempt from production under the RTKL, Grantee or Subgrantee must notify the Commonwealth and provide, within seven (7) calendar days of receiving the written notification, a written statement signed by a representative of Grantee or Subgrantee explaining why the requested material is exempt from public disclosure under the RTKL.
- (5) The Commonwealth will rely upon the written statement from Grantee or Subgrantee in denying a RTKL request for the Requested Information unless the Commonwealth determines that the Requested Information is clearly not protected from disclosure under the RTKL. Should the Commonwealth determine that the Requested Information is clearly not exempt from disclosure, Grantee or Subgrantee shall provide the Requested Information within five (5) business days of receipt of written notification of the Commonwealth's determination.
- (6) If Grantee or Subgrantee fails to provide the Requested Information within the time period required by these provisions, Grantee or Subgrantee shall indemnify and hold the Commonwealth harmless for any damages, penalties, costs, detriment or harm that the Commonwealth may incur as a result of Grantee's or Subgrantee's failure, including any statutory damages assessed against the Commonwealth.
- (7) The Commonwealth will reimburse Grantee or Subgrantee for any costs associated with complying with these provisions only to the extent allowed under the fee schedule established by the office of Open Records or as otherwise provided by the RTKL if the fee schedule is inapplicable.

- (8) Grantee or Subgrantee may file a legal challenge to any Commonwealth decision to release a record to the public with the Office of Open Records, or in the Pennsylvania Courts, however, Grantee or Subgrantee shall indemnify the Commonwealth for any legal expenses incurred by the Commonwealth as a result of such a challenge and shall hold the Commonwealth harmless for any damages, penalties, costs, detriment or harm that the Commonwealth may incur as a result of Grantee's or Subgrantee's failure, including any statutory damages assessed against the Commonwealth, regardless of the outcome of such legal challenge. As between the parties, Grantee or Subgrantee agrees to waive all rights or remedies that may be available to it as a result of the Commonwealth's disclosure of Requested Information pursuant to the RTKL.
- (9) The Grantee's or Subgrantee's duties relating to the RTKL are continuing duties that survive the expiration of this Grant Agreement and shall continue as long as the Grantee or Subgrantee has Requested Information in its possession.

ARTICLE VI ASSIGNMENT, TRANSFER, COLLATERAL USE

This Grant shall be binding upon and inure to the benefit of the Grantor, the Grantee, and their respective successors and assigns, except that the Grantee may not assign or transfer its rights hereunder without the prior written consent of the Grantor. Approval of an assignment does not establish any legal relationship between the Commonwealth or the Grantor and any other third party, and under no circumstances shall the Commonwealth be held liable for any act or omission committed pursuant to such an assignment.

ARTICLE VII INDEPENDENT CONTRACTOR

Notwithstanding anything contained herein to the contrary, the rights and duties hereby granted to and assumed by the Grantee are those of an independent contractor only. Nothing contained herein shall be so construed as to create an employment, agency or partnership relationship between the Grantor and the Grantee.

ARTICLE VIII INTEREST OF PARTIES AND OTHERS

No officer, member, employee, independent contractor or elected official of the Authority and no member of its governing body who exercises any functions or responsibilities in the review or approval of activities being performed under this Grant shall participate in any decision relating to this Grant which affects his/her personal interest or the interest of any corporation, partnership or association in which he/she is directly or indirectly interested. Nor shall any such officer, member, elected official or employee of the Commonwealth or any member of its governing body have any interest direct or indirect in this Grant or the proceeds thereof.

The Grantee covenants that the Grantee (including directors, officers, members and employees of the Grantee) presently has no interest and shall not acquire any interest, directly or indirectly, which would conflict in any manner or degree with the performance of activities required to be performed under this Grant. The Grantee further covenants that no person having any such interest shall be employed in the performance of activities for this Grant.

The Grantee represents and warrants that no elected state official or any employee of the Grantor or a member of such elected state official's or the Grantor's employee's immediate family (parent, spouse, domestic partner, child, brother or sister, daughter-in-law or son-in-law, or grandchild), or any entity in which any such person shall have an ownership interest of 5% or greater, or in which entity such person shall have a controlling interest, has received or will receive a direct or indirect pecuniary benefit from or as a result of the full execution of this Grant. Further, the Grantee represents and warrants that it has not and will not enter into any contract for goods or services with the persons enumerated above using any funds made available to Grantee under this Grant.

ARTICLE IX SUBCONTRACTS

The Grantee shall not execute or concur in any subcontract with any person or entity in any respect concerning the activities herein without prior written approval of the Grantor. Such prior written approval shall not be required for the purchase by the Grantee of articles, supplies, equipment and activities which are both necessary for and merely incidental to the performance of the work required under this Grant. The Grantee shall not execute or concur in any subcontract declared disapproved by the Grantor. A subcontractor shall be automatically disapproved, without a declaration from the Grantor, if the subcontractor is currently or becomes suspended or debarred by the Commonwealth or the federal government. In any event, the Grantee shall be responsible for the quantity and quality of the performance of any of its subcontracts.

All subcontracts must contain provisions of nondiscrimination/sexual harassment as specified in the Article entitled Compliance with Applicable Statutes and Regulations, subsection (b). In addition, all subcontracts involving the pass through of Grant funds to subrecipients must include the contract closeout requirements contained in the Article entitled Contract Closeout Requirements. The Grantee is responsible for ensuring that copies of cancelled checks are received from subcontractors verifying the payment of eligible project costs incurred in accordance with the terms of this Contract, and, in the event that the Commonwealth audits this Contract, for resolving any findings contained in any audit reports. All costs deemed unallowable in any audit report involving the pass through of Grant funds to subrecipients are required to be returned to the Grantor through the Grantee.

ARTICLE X BIDDING REQUIREMENTS

If the Grantee is a political subdivision or other entity for which open and competitive bidding procedures have been established by law, the Grantee shall comply with those procedures if they are applicable to the project being funded with the grant

funds. Otherwise, the Grantee shall comply with open and competitive bidding procedures in awarding any and all grants, subgrants, contracts, subcontracts or other agreements in excess of \$10,000.00 for construction, reconstruction, demolition, alteration and/or repair, for acquisition of machinery and equipment, or for engagement of the services of a professional consultant, when said grants, subgrants, contracts, subcontracts or other agreements are funded in whole or at least 50% in part with funds made available under this Grant. The Grantor may require the Grantee to submit proof of compliance with said procedures, and failure to provide such proof to the satisfaction of the Grantor may result in termination of the Grant and repayment of all or a portion of the funds available under this Grant. Upon written request and for good cause shown, the Grantor may, at the Grantor's sole discretion, permit the Grantee to use an alternative procedure for solicitation of bids not inconsistent with law.

ARTICLE XI RECORDS

The Grantee, using accepted procedures, shall maintain at its principal office or place of business complete and accurate records and accounts including documents, correspondence and other evidence pertaining to costs and expenses of this Grant, and reflecting all matters and activities covered by this Grant.

At any time during normal business hours and as often as the Grantor deems necessary, the Grantee shall make available for inspection by the Grantor, the Commonwealth Auditor General, the Commonwealth Attorney General, or the Comptroller General of the United States, or their duly authorized representative, all of its records with respect to all matters covered by this Grant and will permit the Grantor to audit, examine and make copies of such records.

All required records shall be maintained by the Grantee for a period of five (5) years from the date of final audit or close out of this Grant by the Grantor, except in those cases where unresolved audit questions may require maintaining some or all records for a longer period. In such event, records shall be maintained until all pending matters are resolved.

ARTICLE XII PROGRESS REPORTS

The Grantee and its subcontractors shall furnish to the Grantor such progress reports in such form and quantity as the Grantor may from time to time require, including, but not limited to, status reports of the project, project account statements, certificates, approvals, proposed budgets, invoices, copies of all contracts executed and proposed, employment placements, follow-up reports and any and all other information relative to the Grant as may be requested. The Grantor or its representative shall have the right to make reasonable inspections to monitor the Grantee's performance under this Grant.

In the event that the Grantor determines that the Grantee or its subcontractor(s) has not furnished such reports as required by the Grantor, the Grantor, by giving written notice to the Grantee, may suspend payments under this Grant until such time as the required reports are submitted.

ARTICLE XIII ACKNOWLEDGMENT OF COMMONWEALTH ASSISTANCE

Any publication concerning a project financed by the Grantor will acknowledge Commonwealth financial assistance as follows:

"This Project was financed *[in part]* by a grant from the Commonwealth of Pennsylvania, Commonwealth Financing Authority." Signs acknowledging said Commonwealth financial assistance or administrative participation will be erected in the project area as soon as possible after the effective date of this Grant. Acknowledgment of Commonwealth financial assistance may be combined with acknowledgment of other funding sources on project signs or in project publications.

ARTICLE XIV CONTRACT CLOSEOUT REQUIREMENTS

Unless otherwise directed in writing by the Grantor, the Grantee shall, within 45 days of the Grantee's receipt of the final payment of grant funds under this Contract, submit copies of cancelled checks verifying the payment of eligible project costs incurred in accordance with the terms of this Contract and copies of cancelled checks verifying the expenditure of any required matching funds.

All terms and conditions of this Contract will remain in effect and be binding upon the parties thereto until all cancelled checks, totaling the entire amount of grant funds received by the Grantee under this Contract and the entire amount of required matching funds, are submitted and accepted by the Grantor.

The Commonwealth reserves the right for state agencies or their authorized representative to perform audits of a financial or performance nature if deemed necessary. The costs for any such work performed by the state or federal agencies will be borne by those agencies at no additional expense to the Grantee. In the event that the Commonwealth audits this Contract, all costs deemed unallowable in any audit report are required to be returned by the Grantee to the Grantor.

ARTICLE XV TEMPORARY SUSPENSION OF THE CONTRACT

Upon written notice and at any time during the period covered under this Grant, the Grantor may suspend payments and/or request suspension of all or any part of the Grant activities. The Grantor may give such notice to suspend for the following reasons:

- (a) Violations of laws and regulations, audit exceptions, misuse of funds, failure to submit required reports or when responsible public officials or private citizens make allegations of mismanagement, malfeasance or criminal activity.
- (b) When, in the opinion of the Grantor, the activities cannot be continued in such manner as to adequately fulfill the intent of statute or regulations due to act of God, strike or disaster.

During the term of suspension, the Grantor and Grantee shall retain and hold available any and all funds previously approved for application to the activities. During this period all such funds held by the Grantee shall be placed in an interest bearing program expenditures account. The Grantee may not expend any such funds during the period that the Grant is suspended except pursuant to order of a court of competent jurisdiction. The Grantee shall have the right to cure any default or other circumstance that is the basis for suspension of this Grant within a reasonable period of time.

This Grant is also conditioned upon complete performance by the Grantee of past agreements or contracts between the Grantor and the Grantee. Complete performance includes the Grantee's timely submission of the required final audit of past agreements or contracts to the Grantor. In the event that the Grantor determines that there has been incomplete performance of past agreements or contracts by the Grantee, the Grantor, by giving written notice to the Grantee, will suspend payments under this Grant until such time as the Grantee has fulfilled its obligations under past agreements or contracts to the satisfaction of the Grantor. When the Grantee has fulfilled its obligation under past agreements or contracts to the Grantor's satisfaction, the Grantor will resume payments under this Grant.

ARTICLE XVI TERMINATION OF THE CONTRACT

The Grantor may terminate this Grant at any time for its convenience or for any other reason if it determines that termination is in its best interests, or is otherwise appropriate, by giving written notice to the Grantee of such termination and specifying the effective date thereof. Termination pursuant to this section shall not be applicable to funds that the Grantee is legally or contractually obligated to pay as a result of project activities entered into prior to the date that it receives written notice of termination. All grant monies not legally or contractually obligated, plus accrued interest, shall be returned to the Grantor on or before the effective date of termination and all project records shall be made available to the Grantor.

ARTICLE XVII ENTIRE AGREEMENT

This Grant, when signed by all the parties hereto, constitutes the full and complete understanding and agreement of the parties of its express terms as provided above.

No provision of this Grant shall be construed in any manner so as to create any rights in third parties not party to this Grant. It shall be interpreted solely to define specific duties and responsibilities between the Grantor and the Grantee and shall not provide any basis for claims of any other individual, partnership, corporation, organization or municipal entity.

ARTICLE XVIII AMENDMENTS AND MODIFICATIONS

A properly executed Grant amendment is required to change the termination date of this Grant, to change the Grant Activity Period, to amend the grant amount or to make

major changes in the approved program scope, objectives or methods. Such an amendment must be executed if there is a significant change in the activities to be conducted under this Grant. Other revisions to the Project Description or Budget may be made upon written approval from the Grantor after prior written request of the Grantee; provided, the request is made by the Grantee and approved by the Grantor prior to the termination or expiration of the Grant.

ARTICLE XIX SEVERABILITY

Should any section or any part of any section of this Grant be rendered void, invalid or unenforceable by any court of law, for any reason, such a determination shall not render void, invalid, or unenforceable any other section or part of any section of this Grant.

ARTICLE XX CONSTRUCTION

This Grant shall be interpreted and construed in accordance with federal law, where applicable, and with the laws of the Commonwealth. All of the terms and conditions of this Grant are expressly intended to be construed as covenants as well as conditions. The titles of the sections and subsections herein have been inserted as a matter of convenience and reference only and shall not control or affect the meaning or construction of any of the terms or provisions herein.

ARTICLE XXI NONWAIVER OF REMEDIES

No delay or failure on the part of the Grantor in exercising any right, power or privilege hereunder shall affect such right, power or privilege; nor shall any single or partial exercise thereof or any abandonment, waiver, or discontinuance of steps to enforce such a right, power or privilege preclude any other or further exercise thereof, or the exercise of any other right, power or privilege. The rights and remedies of the Grantor hereunder are cumulative and concurrent and not exclusive of any rights or remedies which it might otherwise have. The Grantor shall have the right at all times to enforce the provisions of this Grant in accordance with the terms hereof notwithstanding any conduct or custom on the part of the Grantor in refraining from so doing at any time or times. The failure of the Grantor at any time or times to enforce its rights under such provisions, in accordance with the same, shall not be construed as having created a custom in any way or manner contrary to specific provisions of this Grant or as having in any way or manner modified or waived the same.

[Remainder of page left intentionally blank.]

IN WITNESS WHEREOF the parties hereunto have set their hands and seals on:

WITNESS:

ABINGTON TOWNSHIP

For Authority signatures only



Commonwealth Financing Authority

GRANTEE: Please sign & complete at "X's" only



X By _____ (Seal)

X Title _____

X Date _____

Executive Director Date

X By _____

X Title _____

X Date _____

For Commonwealth signatures only



Approved as to Legality and Form

Authority Counsel Date

Office of Attorney General Date



COMMONWEALTH OF PENNSYLVANIA
COMMONWEALTH FINANCING AUTHORITY

February 25, 2019

Richard J. Manfredi, Township Manager
Abington Township
1176 Old York Road
Abington, PA 19001

RE: Multimodal Transportation Fund Program
Grant \$900,000
Old York Road (PA 611) & Susquehanna Road Project

Dear Mr. Manfredi,

I am pleased to inform Abington Township (*the "Applicant"*) that the Commonwealth Financing Authority (*the "CFA"*), at its meeting held December 6, 2016, approved your application (*the "Application"*) for a grant in the amount of NINE HUNDRED THOUSAND DOLLARS (\$900,000) (*the "Grant"*). The Application has been approved based upon and in accordance with the terms and the representations made in the Application and any subsequent information provided by the Applicant.

The grant will be used for the acquisition and demolition of four properties, construction, and infrastructure costs associated with the intersection improvements at York Road and Susquehanna Road (*the "Project"*) located in Abington Township, Montgomery County, Pennsylvania.

This Grant offer is subject to the following conditions:

1. The Applicant must provide the CFA with copies of all executed contracts for all Project-related work to be performed. All contracts must contain the nondiscrimination/sexual harassment provision enclosed as Exhibit A, a certificate of insurance, and performance and payment bonds.
2. Prevailing wage requirements are generally applicable to projects using grant funds toward construction, demolition, reconstruction, alteration, repair work, renovations, build-out, and installation of machinery and equipment in excess of \$25,000. Any questions as to prevailing wage obligations and whether they apply to your project should be directed to the Bureau of Labor Law Compliance at (717) 787-0606. Exhibit B provides additional information regarding the Pennsylvania Prevailing Wage Act.

Appendix A & B
Contract # C000070588
Page 1 of 7

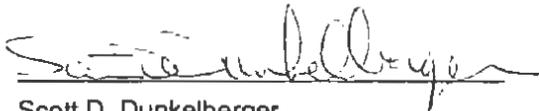
3. The Applicant must provide the CFA with satisfactory evidence that all taxes and other monies due and owing to the Commonwealth of Pennsylvania are paid current, unless any of said taxes or other payments are being contested, in which case, the CFA may require that funds be escrowed to pay said taxes or other payments in the event of any adverse decision.
4. The Applicant shall have obtained all other sources of funds for the Project, including the matching funds required under the Multimodal Transportation Fund Program guidelines, prior to disbursement of grant funds.
5. Once the Applicant has agreed to the terms of this commitment letter and the grant agreement, the Applicant may begin incurring costs associated with the Project as of the date of CFA approval, which is December 6, 2016.
6. The Applicant must comply with Multimodal Transportation Fund Program guidelines, which may be viewed at www.dced.pa.gov.
7. The Applicant is responsible for seeking competitive bids for all work conducted with the Grant funds. In addition, the Applicant must comply with all applicable federal, state and local laws and regulations dealing with bidding and procurement, if applicable.
8. The CFA reserves the right to approve or reject contracts between the Applicant and consultants or contractors for work that will be paid for with Grant funds.
9. The Applicant is responsible, where applicable, for obtaining all state, federal, and local permit approvals required for the Project. Copies of all permit approvals must be provided to the CFA prior to disbursement of grant funds.
10. The Applicant may not make or authorize any substantial change in an approved Project without first obtaining the consent of the CFA in writing.
11. The Applicant must maintain full and accurate records with respect to the Project. The CFA shall have free access to such records and to inspect all Project work, and other relative data and records. Upon request of the CFA, the Applicant must furnish all data, reports, contracts, documents, and other information relevant to the project as may be requested.
12. The Project must be completed prior to the expiration of the grant agreement.
13. This commitment is contingent upon the availability of funds for the program identified on page one of this commitment letter, which program was established under the Act of November 25, 2013 (P.L. 974, No. 89).

Exhibit C further describes the procedure to access the Multimodal Transportation Fund Program grant funds after all of the necessary conditions are met.

This commitment will expire forty-five (45) days from the date of this letter unless we have received your written acceptance by returning this original commitment letter along with the included grant agreement. Thereafter, this commitment shall be null and void. Our receipt of the signed commitment letter and grant agreement will constitute your authorization to incur costs for reimbursement back to the date of CFA approval as noted herewith.

If you should have any questions regarding this grant, please contact Ryan P. Emerson, Grants Office Director, PA Department of Community and Economic Development, at (717) 787-6245.

Sincerely,



Scott D. Dunkelberger
Executive Director
Commonwealth Financing Authority

The terms and conditions set forth in this letter and its attachments are hereby agreed to and accepted this _____ day of _____.

WITNESS:

ABINGTON TOWNSHIP

By _____

By _____

Printed Name: _____

Printed Name: _____

EXHIBIT A:

NONDISCRIMINATION/SEXUAL HARASSMENT CLAUSE

The Grantee agrees:

1. In the hiring of any employee(s) for the manufacture of supplies, performance of work, or any other activity required under the grant agreement or any subgrant agreement, contract, or subcontract, the Grantee, a subgrantee, a contractor, a subcontractor, or any person acting on behalf of the Grantee shall not discriminate by reason of race, gender, creed, color, sexual orientation, gender identity or expression, or in violation of the Pennsylvania Human Relations Act (PHRA) and applicable federal laws, against any citizen of this Commonwealth who is qualified and available to perform the work to which the employment relates.
2. The Grantee, any subgrantee, contractor or any subcontractor or any person on their behalf shall not in any manner discriminate by reason of race, gender, creed, color, sexual orientation, gender identity or expression, or in violation of the PHRA and applicable federal laws, against or intimidate any of its employees.
3. Neither the Grantee nor any subgrantee nor any contractor nor any subcontractor nor any person on their behalf shall in any manner discriminate by reason of race, gender, creed, color, sexual orientation, gender identity or expression, or in violation of the PHRA and applicable federal laws, in the provision of services under the grant agreement, subgrant agreement, contract or subcontract.
4. Neither the Grantee nor any subgrantee nor any contractor nor any subcontractor nor any person on their behalf shall in any manner discriminate against employees by reason of participation in or decision to refrain from participating in labor activities protected under the Public Employee Relations Act, Pennsylvania Labor Relations Act or National Labor Relations Act, as applicable and to the extent determined by entities charged with such Acts' enforcement, and shall comply with any provision of law establishing organizations as employees' exclusive representatives.
5. The Grantee, any subgrantee, contractor or any subcontractor shall establish and maintain a written nondiscrimination and sexual harassment policy and shall inform their employees in writing of the policy. The policy must contain a provision that sexual harassment will not be tolerated and employees who practice it will be disciplined. Posting this Nondiscrimination/Sexual Harassment Clause conspicuously in easily-accessible and well-lighted places customarily frequented by employees and at or near where the grant services are performed shall satisfy this requirement for employees with an established work site.
6. The Grantee, any subgrantee, contractor or any subcontractor shall not discriminate by reason of race, gender, creed, color, sexual orientation, gender identity or expression, or in violation of the PHRA and applicable federal laws, against any subgrantee, contractor, subcontractor or supplier who is qualified to perform the work to which the grant relates.
7. The Grantee and each subgrantee, contractor and subcontractor represents that it is presently in compliance with and will maintain compliance with all applicable federal, state, and local laws and regulations relating to nondiscrimination and sexual harassment. The Grantee and each subgrantee, contractor and subcontractor further represents that it has filed a Standard Form 100 Employer Information Report ("EEO-1") with the U.S. Equal Employment Opportunity Commission ("EEOC") and shall file an annual EEO-1 report with the EEOC as required for employers' subject to Title VII of the Civil Rights Act of 1964, as amended, that have 100 or more employees and employers that have federal government contracts or first-tier subcontracts and have 50 or more employees. The Grantee, any subgrantee, any contractor or any subcontractor shall, upon request and within the time periods requested by the Commonwealth, furnish all necessary employment documents and records, including EEO-1 reports, and permit access to their books, records, and accounts by the granting agency and the Bureau of Diversity, Inclusion and Small Business Opportunities for the purpose of ascertaining compliance with the provisions of this Nondiscrimination/Sexual Harassment Clause.
8. The Grantee, any subgrantee, contractor or any subcontractor shall include the provisions of this Nondiscrimination/Sexual Harassment Clause in every subgrant agreement, contract or subcontract so that those provisions applicable to subgrantees, contractors or subcontractors will be binding upon each subgrantee, contractor or subcontractor.
9. The Grantee's and each subgrantee's, contractor's and subcontractor's obligations pursuant to these provisions are ongoing from and after the effective date of the grant agreement through the termination date thereof. Accordingly, the Grantee and each subgrantee, contractor and subcontractor shall have an obligation to inform the Commonwealth if, at any time during the term of the grant agreement, it becomes aware of any actions or occurrences that would result in violation of these provisions.
10. The Commonwealth may cancel or terminate the grant agreement and all money due or to become due under the grant agreement may be forfeited for a violation of the terms and conditions of this Nondiscrimination/Sexual Harassment Clause. In addition, the granting agency may proceed with debarment or suspension and may place the Grantee, subgrantee, contractor, or subcontractor in the Contractor Responsibility File.

EXHIBIT B:

PENNSYLVANIA PREVAILING WAGE ACT

In the event that grant funds will be used for a public work project, the Prevailing Wage Act (PWA) may apply. The PWA requires that not less than the prevailing minimum wages be paid to all workmen employed on "public work" as defined in the PWA. Information on the PWA and the definition of "public work" may be found at www.dli.state.pa.us/laborlaw by clicking on the link to Prevailing Wage Act.

The Act's definition of "public work" has been applied to projects undertaken by private entities, but receiving government assistance.

The PWA does not apply to the installation of equipment or machinery that is not a fixture, although any building construction/renovations to accommodate the equipment/machinery could be covered.

The PWA also does not apply to work performed by the project-owner's in-house employees, as opposed to work done by contractors or subcontractors.

The full PWA can be found at 43 P.S. sections 165-1 through 165-17.

Please contact L&I's Bureau of Labor Law Compliance (717-787-0606) with questions about the PWA and/or if you would like L&I's assistance in determining if the PWA applies to this project.

Information on applying for prevailing wage rates can be found at:

<http://www.dli.pa.gov/Individuals/Labor-Management-Relations/lmc/prevailing-wage/Pages/default.aspx>

EXHIBIT C:

MULTIMODAL TRANSPORTATION FUND (MTF) - INSTRUCTIONS FOR RECEIVING GRANT FUNDS

Throughout the information contained in both the grant agreement and commitment letter, reference is made to the various requirements and documentation necessary for receiving awarded grant funds. This Exhibit C is intended to provide a clear and concise overview of the requirements and necessary documentation all in one place for convenience. Failure to comply with the following requirements may cause a critical delay in the disbursement of funds or may result in the rescission of your grant award.

1. Grant Agreement

Upon receipt, sign the grant agreement and commitment letter and return both as instructed in the cover letter. Once returned, the signature process requires approximately 45 days. One fully-executed copy of the grant agreement will be returned to you with a copy of the MTF payment request form/instructions and the grant closeout report/instructions.

2. Disbursement

The grantee may only request reimbursement for eligible costs as outlined in the MTF program guidelines and as approved in the commitment letter attached to the grant agreement as Appendix A&B. Funds will be disbursed at 70% of incurred costs. A total of 90% of the awarded grant amount can be disbursed as reimbursement for eligible, documented costs. The remaining 10% of the awarded grant amount will be held until receipt of the professional certification from a licensed PA engineer that the MTF project is 100% complete in accordance with the plans approved by the Commonwealth Financing Authority. Once the certification has been received and approved, the remaining 10% of the awarded grant amount can be disbursed.

3. Commonwealth Financing Authority MTF Payment Request Form

The payment request form must be completed according to its instructions and must be signed by two authorized officials of the grantee organization. In order to commence disbursement of the awarded grant, please be sure to also include the following:

a. Invoice(s)

A complete copy of any AIA certification for payment forms and/or invoices verifying costs for construction and/or services for which reimbursement is being requested.

b. Contract(s)

A complete copy of any fully-executed construction and/or services contract for which reimbursement of invoice payment is being requested. Contract copies must be signed and dated, and the approved MTF project must be clearly identified in the contract scope of work.

c. Nondiscrimination/Sexual Harassment Clause

Any contracts, for which reimbursement of invoice payment is being requested, must contain the Nondiscrimination/Sexual Harassment Clause, which was included as Exhibit A to the MTF commitment letter (attached to your grant agreement as Appendix A&B.) If the clause has not been incorporated into the contract(s), we must have both parties of the contract execute (and date) a copy of the Nondiscrimination/Sexual Harassment Clause for inclusion with other required documentation.

d. Prevailing Wage Requirements

Prevailing wage requirements are generally applicable to projects using state grant funds toward construction, demolition, reconstruction, alteration, repair work, renovation, and installation of machinery and equipment in excess of \$25,000. Any contract copies provided to DCED for the previously mentioned activities must show evidence of the use of prevailing wage rates if deemed applicable by the PA Department of Labor and Industry, Bureau of Labor Law Compliance.

e. Bidding

Evidence of public bidding, including copies of advertisement and bid tabulation, is required for all public entities. Evidence of solicitation of quotes and vendor justification demonstrating competitive bidding is required for all other grantees.

f. Insurance

Copy of the required certificate of liability insurance, whereon the Commonwealth Financing Authority has been included as an additional named insured.

g. Performance and Payment Bonds

If performance and payment bonds have been issued on the project, please include copies of evidence of same. If no performance and payment bonds have been issued for the project, disbursement of grant proceeds will be approved following receipt of engineer's certification that project is 100% complete in accordance with plans approved by the Commonwealth Financing Authority.

h. Cancelled Checks

If the invoices for which reimbursement is being requested have already been paid, please include copies (front and back) of the cancelled checks used to pay those invoices. If the invoices have not been paid yet, the copies of cancelled checks will be required at grant close-out.

Important time periods to be aware of:

1. Contracts for construction and/or services, which commence prior to the date of CFA approval, will result in the contract activities being ineligible for reimbursement.
2. Final invoices must be submitted following the completion of the approved MTF project for costs incurred prior to the end of the grant agreement activity period. Costs incurred after the activity period ends are not eligible for reimbursement.
3. All payment requests and invoices must be submitted no later than 60 days after completion of all Project activities or the grant termination date, whichever comes first.
4. Within 45 days of the grantee's receipt of final payment of grant funds, the grantee must submit copies (front and back) of all cancelled checks verifying the payment of all eligible project costs (Article XIV of the grant agreement) and must complete and submit the grant closeout report following its instructions.



COMMONWEALTH OF PENNSYLVANIA
COMMONWEALTH FINANCING AUTHORITY

June 25, 2019

Richard Manfredi, Township Manager
Abington Township
1176 Old York Road
Abington, PA 19001

Re: Multimodal Transportation Fund
Grant \$900,000
C000070588
Old York Road (PA 611) &
Susquehanna Roads Intersection

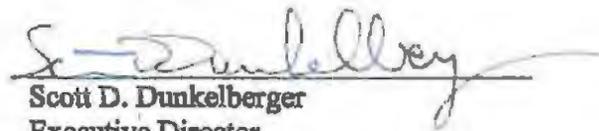
Dear Mr. Manfredi:

This will confirm that your commitment letter dated February 25, 2019 (the "Commitment"), is hereby amended in the following respects:

Expiration of the commitment letter has been extended until
August 16, 2019.

All other terms and conditions of the Commitment shall continue in full force and effect.

Sincerely,


Scott D. Dunkelberger
Executive Director



PUBLIC AFFAIRS COMMITTEE

AGENDA ITEM

July 2, 2019

DATE

Administration

DEPARTMENT

PA-03-071119

AGENDA ITEM NUMBER

FISCAL IMPACT

Cost > \$10,000.

Yes

No

PUBLIC BID REQUIRED

Cost > \$20,100

Yes

No

AGENDA ITEM:

Environmental Advisory Council Ordinance No 2166

EXECUTIVE SUMMARY:

Advertise Ordinance 2166 amending Ordinance 1388.

Draft Ordinance attached upon review from the solicitors office.

PREVIOUS BOARD ACTIONS:

None

RECOMMENDED BOARD ACTION:

Motion to advertise Ordinance 2166.

**TOWNSHIP OF ABINGTON
MONTGOMERY COUNTY, PENNSYLVANIA**

ORDINANCE NO 2166

AN ORDINANCE

Creating an Environmental Advisory Council in the Township of Abington, Montgomery County, Pennsylvania, providing operating procedures and stating the powers of the council.

The Board of Commissioners of the Township of Abington hereby ordains as follows:

SECTION 1. An advisory council to be known as the Abington Township Environmental Advisory Council, is hereby created and shall continue to function until this ordinance is revoked.

SECTION 2. The Environmental Advisory Council shall be composed of nine residents of Abington Township.

SECTION 3. Council members shall be appointed in accordance with the following procedure:

- (1) All council members shall be appointed by the Board of Commissioners.
- (2) Council members' terms of office shall expire on the first Monday in January following the last year of their term of office.
- (3) Duly-appointed council member shall serve a term of three years except that initial appointments shall be so staggered that the terms of approximately one-third of the membership shall expire each year.
- (4) Whenever possible, one member shall also be a member of the Abington Township Planning Commission.

SECTION 4. Council members shall receive no compensation for their services but may be reimbursed for expenses actually and necessarily incurred by them in the performance of their duties.

SECTION 5. The council shall designate one of its members as chair of the council.

SECTION 6. The Environmental Advisory Council shall have the following powers:

- (1) Identify environmental problems.
- (2) Recommend plans and programs to the appropriate agencies for the promotion and conservation of the natural resources and for the protection and improvement of the quality of the environment within the area of this municipality.
- (3) Make recommendations as to the possible use of open land area of this municipality.
- (4) Promote a community environmental program.
- (5) Keep an index of all open areas, publicly or privately owned, including but not limited to flood-prone areas, swamps, and other unique natural areas.
- (6) Advise the appropriate local governmental agencies in the acquisition of property both real and personal.
- (7) To undertake such environmental task as requested by the governing body of the municipality.

SECTION 7. The Environmental Advisory Council shall keep records of its meetings and activities and shall make an annual report which shall be printed in the annual municipal report or otherwise made known and available.

SECTION 8. The Board of Commissioners may, from time to time, appropriate funds for the expenses incurred by the council.

Approved by the Board and enacted onto an Ordinance this 8th of August, 2019.

TOWNSHIP OF ABINGTON
BOARD OF COMMISSIONERS

Attest:

Richard J. Manfredi,
Township Manager & Secretary

By: _____
Wayne C. Luker, President

DRAFT



FINANCE COMMITTEE

AGENDA ITEM

June 18, 2019

FC-01-071119

DATE

AGENDA ITEM NUMBER

Finance

DEPARTMENT

FISCAL IMPACT

Cost > \$10,000.

Yes

No

PUBLIC BID REQUIRED

Cost > \$20,100

Yes

No

AGENDA ITEM:

Investments

EXECUTIVE SUMMARY:

PREVIOUS BOARD ACTIONS:

RECOMMENDED BOARD ACTION:

Consider a motion to approve investments for the month of May. It was noted that investments for the month totaled \$782,877.50. Interest rate yields ranged from 2.400% to 2.450%.

SCHEDULE OF INVESTMENTS
MAY 2019

MATURITY	SETTLEMENT DATE	FINANCIAL INSTITUTION	FUND	CASH	DISCOUNT PREMIUM	INTEREST	REINVESTED/ NEW INVESTMENT	MATURITY DATE	RATE	Y-T-M	NEXT CALL
NEW	05/31/19	ROCKLAND TR CO	GENERAL			14.89	60,000.00	02/28/20	2.40%		
NEW	05/29/19	WEBBANK	GENERAL				232,000.00	11/30/20	2.45%		
NEW	05/31/19	TBK BANK SSB	GENERAL				20,000.00	12/02/19	2.40%		
NEW	05/01/19	VERITEX CMNTY BK NA	GENERAL			23.11	244,877.50	10/30/20	2.40%		
232,000.00	05/29/19	OLD NATIONAL BANK	GENERAL								
245,000.00	04/30/19	ENERBANK USA	GENERAL								
NEW	05/31/19	TBK BANK SSB	SEWER OPERATING				42,000.00	12/02/19	2.40%		
40,000.00	05/24/19	NEW YORK CMNTY BK	SEWER OPERATING								
NEW	05/14/19	PACIFIC WESTERN BANK	SEWER CAPITAL				184,000.00	05/14/20	2.40%		
170,000.00	05/08/19	PACIFIC WESTN BK	SEWER CAPITAL								
687,000.00				0.00	0.00	38.00	782,877.50				

B-2



FINANCE COMMITTEE

AGENDA ITEM

June 18, 2019

FC-02-071119

DATE

AGENDA ITEM NUMBER

Finance

DEPARTMENT

FISCAL IMPACT

Cost > \$10,000.

Yes

No

PUBLIC BID REQUIRED

Cost > \$20,100

Yes

No

AGENDA ITEM:

Expenditures/Salaries and Wages

EXECUTIVE SUMMARY:

PREVIOUS BOARD ACTIONS:

RECOMMENDED BOARD ACTION:

Consider a motion to approve the May expenditures in the amount of \$5,895,847.65 and salaries and wages in the amount of \$1,894,741.00, and authorizing the proper officials to sign vouchers in payment of bills and contracts as they mature through the month of August 2019.

EXPENDITURES:

Total Payroll in May	1,894,741.00
Total Accounts Payable in May	3,499,710.66
Total Bank Wires	2,399,125.90
Less Void and Stop Payments	<u>(2,988.91)</u>
Total Payments	7,790,588.65

Bank wires (total included above) payable to:

US Bank	2010 G. O. Bond	0.00
US Bank	2012 G. O. Bond	0.00
US Bank	2013 G. O. Bond	2,365,092.50
US Bank	2014 G. O. Bond	0.00
Republic Bank	2017 G. O. Note	34,033.40
Keystone Agency	1100 & 1102 OYR	0.00
Delaware Valley Reg.	Digital Radio Fund	<u>0.00</u>
Total Wires		2,399,125.90

Voided checks:

54075	EAW Security	(442.00)
54227	Scott Dinsmore	(351.00)
54570	Bergey's	(1,273.48)
54631	Comcast	(407.16)
54647	EDCO	(400.00)
54963	Ready Refresh	<u>(115.27)</u>
		(2,988.91)

Payroll Related Expenditures:

	<u>May</u>	<u>YTD</u>
FICA Taxes	92,983.92	544,262.02
Hospitalization	372,168.89	1,868,472.52
Prescription	147,402.12	742,481.14
Dental	25,767.33	130,101.05
Disability and Life Insurance	11,256.79	56,925.47
Unemployment Compensation	<u>0.00</u>	<u>0.00</u>
	649,579.05	3,342,242.20

Outstanding Debt Obligations

Bond & Note Debt – General, Refuse & Sewer Operating

<u>Issue</u>	<u>Paying Agent</u>	Total Outstanding Principal	Total Outstanding Interest	
2010 G. O. Bond Issue	U.S. Bank	0.00	36,888.00	
2012 G. O. Bond Issue	U.S. Bank	0.00	10,500.00	
2013 G. O. Bond Issue	U.S. Bank	2,595,000.00	86,966.17	
2014 G. O. Bond Issue	U.S. Bank	2,840,000.00	341,994.60	
2017 G. O. Note	Republic Bank	<u>1,778,237.00</u>	<u>158,231.60</u>	
		7,213,237.00	634,580.37	7,847,817.37

Lease Debt Obligation

Principal & Interest through 05/31/19	31,830.50
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EXHIBIT "A"

<u>Payee</u>	<u>Description</u>	<u>Amount</u>
The major areas of expenditures in the month of May 2019 (\$5,423,750.08 or 92%) were paid as follows:		
Fidelio Insurance Co.	May Dental Premium	10,749.71
DVHT	May Prescription	147,402.12
Delaware Valley Health	May Health & Dental Insurance Premium	356,660.31
Aetna Health Insurance	May Health Insurance Premium Prescription	22,551.20
	May Health Insurance Premium Non-Prescription	7,975.00
Boston Mutual	May Life & Disability Insurance	11,256.79
Abington Fire Company	Fire Tax	164,985.72
All Classics Ltd.	Bronze Life Size Kneeling Soldier	10,300.00
Amerigreen	Hauling Biosolids	18,511.35
Aqua PA	Quarterly Hydrant	54,613.50
Biase Landscaping	Township Mulch and Spring Cleaning	4,107.00
	Business District	4,682.00
BSI Electrical Electronic	Influent Pump Station Generator	37,507.00
Campbell, Durrant, Beatty et al.	General Labor Professional Services	10,744.78
Cheltenham Township	1st Quarter 2019 SPS Technologies	17,990.39
Cheltenham Township	2nd Quarter 2018 Wastewater City of Phila.	323,895.44
	3rd Quarter 2018 Wastewater City of Phila.	314,437.14
City of Philadelphia	March Payment	149,460.68
Covanta	Solid Waste Disposal	138,128.32
Delaware Valley Prop & Liability	4th Quarter Deductible	10,000.00
Diguilio's Frankford	Uniforms	28,251.42
Edge Hill Fire Company	Fire Tax	164,985.72
Eureka Stone	Patching and Overlay	133,667.19
Galls - Red The Uniform Taylor	Police Uniforms	17,268.26
Harris Computer Systems	Annual Monthly Maintenance for Cityview	16,793.47
I/O Solutions	Police Test Study Guides	11,439.00
Jay Blumenthal	Commission	48,528.98
McKinley Fire Company	Fire Tax	164,985.72
New Holland Auto Group	Ford Pick-Up Truck	34,093.00
	2019 Ford F-550	57,699.00
PECO	Summary Billing of Multiple Accounts	14,014.85
	Street Lights	28,944.71
Republic Bank	2017 G. O. Note	34,033.40
Riggins Fuel	Fuel for Township Fleet	56,609.15
Roslyn Fire Company	Fire Tax	164,985.72
Rudolph Clark, LLC	Litigation and Land Development	30,356.00
	Legal Service - Retainer	8,750.00
Sherwin Williams	Paint for Double Yellow and White Side Lines	10,200.00
US Bank	2013 G. O. Bond	2,399,125.90
Weldon Fire Company	Fire Tax	164,985.72
Xylem Water Solutions	Replace Flygt Pump	18,074.42
	Total	5,423,750.08

TABLE A	
If Budget Number Begins With:	The Fund Name Is:
01	General Fund
02	Sewer Operations
03	Highway Aid
05	Health Care Fund
06	Grant Fund
07	Permanent Improvement Fund
08	Parks Capital
10	Tuition Reimbursement
12	Clearing Fund
13	Workers' Compensation
14	Refuse Fund
15	Main Street Mgr./Economic Dvlpmnt.. Fund
16	S.I.U.
17	Sewer Capital

TABLE B	
Department Codes in General Fund (Example 01- <u>01</u> -002-0101 = Administration)	
Administration	01
Tax Collector	02
Police	04
Finance	05
Code Enforcement	06
Engineering	07
Community Development	08
WWTP	02-10
Public Works	13
Vehicle Maintenance	14
Fire Services	15
Library	23
Parks & Recreation	24
Miscellaneous (Administration)	27
Insurance	28
Debt Service	30

Voucher List
TWP OF ABINGTON

Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54613	5/2/2019	13608	FISHER ACE HARDWARE	5433	PAINT FOR RAIN BARRELS	
		YTD Amount: 557.51			PAINT FOR RAIN BARRELS	
					01-00-000-2512	47.92
					Total :	47.92
54614	5/3/2019	15431	"D" ELECTRIC MOTORS, INC.	25117	INSPECTION AND DISASSEMBLE (
		YTD Amount: 4,232.96				
				70386	INSPECTION AND DISASSEMBLE (
					02-10-200-5304	225.00
					Total :	225.00
54615	5/3/2019	00017	ACKER'S HARDWARE, INC.	026678 027296	MISC. SUPPLIES FOR HIGHWAY	
		YTD Amount: 804.36				
				69895	MISC. SUPPLIES FOR HIGHWAY	
					01-13-131-5323	545.08
					Total :	545.08
54616	5/3/2019	15482	ALL CLASSICS LTD	04/23/2019	BRONZE STATUES FOR WAR ME	
		YTD Amount: 10,300.00				
				70520	BRONZE STATUES FOR WAR ME	
					12-00-000-2511	10,300.00
					Total :	10,300.00
54617	5/3/2019	12309	ALLIED LANDSCAPE SUPPLY	112286	CONSTRUCTION COST	
		YTD Amount: 6,363.16				
				70481	CONSTRUCTION COST	
					07-00-967-7200	376.50
					Total :	376.50

Voucher List
TWP OF ABINGTON

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Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54618	5/3/2019	05205 AMERICAN UNIFORM	SEE LIST		BLEI - 192075 - LEATHER BOOTS	
		YTD Amount: 11,450.70				
				70594	Blei - 192075 - leather boots	
					01-04-043-5316	128.50
				70594	Belardo - 192074 - flashlight (2),	
					01-04-044-5316	153.90
				70594	Baxter - 1910846 - gloves, shoe sh	
					01-04-044-5316	53.30
				70594	Cartwright - 192079 - handcuffs	
					01-04-044-5316	34.50
				70594	Delaney - 192083 - shoe shine kit, l	
					01-04-044-5316	26.20
				70594	Wilsbach - 192087 - gloves, flashli	
					01-04-044-5316	218.20
				70594	Burgmann - 192078 - gloves, batter	
					01-04-044-5316	54.95
				70594	Bullock - 192076 - battery	
					01-04-044-5316	9.35
				70594	Corbett - 192080 - leather boots, be	
					01-04-044-5316	155.00
				70594	Dwyer - 192085 - leather boots	
					01-04-044-5316	128.50
					Total :	962.40
54619	5/3/2019	13322 AMERIGREEN INC.	A0027		BIOSOLIDS DISPOSAL FOR MAR	
		YTD Amount: 26,893.90				
				70463	biosolids disposal for march 2019	
					02-10-200-5305	8,144.40

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Voucher List
TWP OF ABINGTON

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Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54619	5/3/2019	13322	AMERIGREEN INC.	(Continued)		Total : 8,144.40
54620	5/3/2019	00953	AQUA PENNSYLVANIA	1ST QTR HYDF	QUARTERLY HYDRANT~	
		YTD Amount: 109,227.00			QUARTERLY HYDRANT~	
					01-15-091-5237	54,613.50
					Total :	54,613.50
54621	5/3/2019	14342	AQUAFIX, INC.	27408	EQUIPMENT & STRUCTURE GRE	
		YTD Amount: 1,982.00				
				70360	EQUIPMENT & STRUCTURE GRE	
					02-10-203-5326	1,982.00
					Total :	1,982.00
C-7 54622	5/3/2019	14583	BATTERIES PLUS BULBS	p13707979	12 VOLT UPS BATTERIES	
		YTD Amount: 388.10				
				70522	12 VOLT UPS BATTERIES	
					02-10-200-5322	165.70
					Total :	165.70
54623	5/3/2019	13853	BDI	9500589044	NEW VIBRATION MONITOR WITH	
		YTD Amount: 3,672.73				
				70450	NEW VIBRATION MONITOR WITH	
					02-00-000-7455	3,111.46
				70450	2 - TOP BEARINGS WITH NUTS A	
					02-10-200-5304	256.72
					Total :	3,368.18
54624	5/3/2019	00062	C.M.C. EQUIPMENT RENTAL INC.	0121730-in	CRANE RENTAL TO INSTALL LIGI	
		YTD Amount: 1,525.00				
				70167	CRANE RENTAL TO INSTALL LIGI	
					07-24-800-7549	1,525.00

Voucher List
TWP OF ABINGTON

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Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54624	5/3/2019	00062	C.M.C. EQUIPMENT RENTAL INC.	(Continued)		Total : 1,525.00
54625	5/3/2019	00215	CALLAHAN CO., INC., FRANK	10116424-1	PULLEY FOR MINIGOLF REPAIRS	
		YTD Amount: 691.48		70412	Pulley for MiniGolf Repairs	
					01-24-151-5323	26.00
					Total :	26.00
54626	5/3/2019	06812	CDW-GOVERNMENT, INC.	RWT9077	SPARE HARD DRIVE FOR OFF-SI	
		YTD Amount: 2,137.66		70461	spare hard drive for off-site backup	
					01-01-005-5322	173.84
					Total :	173.84
54627	5/3/2019	11673	CHEMUNG SUPPLY CORP	7689776 76892:	SIGN POSTS FOR SIGN CREW	
		YTD Amount: 4,697.50		69185	SIGN POSTS FOR SIGN CREW	
				7689783	03-13-143-5325	3,402.50
				70365	100 - 10 FT. POSTS	
					100 - 10 ft. posts	
					03-13-143-5325	1,295.00
					Total :	4,697.50
54628	5/3/2019	15483	CHIEN, YING	REFUND	Refund large item pick up	
		YTD Amount: 5.00			Refund large item pick up	
					14-00-000-4397	5.00
					Total :	5.00
54629	5/3/2019	12432	CINTAS	MARCH	UNIFORMS FOR V.M.	
		YTD Amount: 949.11				

Voucher List
TWP OF ABINGTON

Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54629	5/3/2019	12432	725 70 CINTAS	(Continued)		
				70440	UNIFORMS FOR V.M. 01-14-180-5316	223.32
					Total :	223.32
54630	5/3/2019	12200	COLONIAL ELECTRIC SUPPLY CO	12738381	ELECTRICAL CONNECTORS ANE	
		YTD Amount: 801.64				
				70486	ELECTRICAL CONNECTORS ANE	
					02-00-000-7497	212.16
			12745974		ERICSON ELECTRICAL FITTINGE	
				70455	ERICSON ELECTRICAL FITTINGE	
					02-00-000-7495	17.42
					Total :	229.58
54631	5/3/2019	13433	COMCAST	APRIL	ALVERTHORPE PARK CONTROL	
		YTD Amount: 995.43				
				69392	ALVERTHORPE PARK CONTROL	
					01-24-151-5305	201.08
					ALVERTHORPE PARK CONTROL	
				MAY	ALVERTHORPE PARK CONTROL	
				69392	ALVERTHORPE PARK CONTROL	
					01-24-151-5305	206.08
					Total :	407.16
54632	5/3/2019	06524	COMCAST BUSINESS	APRIL	PARKS DEPARTMENT PHONES~	
		YTD Amount: 3,526.64				

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Voucher List
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Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54632	5/3/2019	06524	COMCAST BUSINESS	(Continued)		
				69394	April	
					01-24-150-5307	236.94
				69394	April	
					01-24-151-5307	118.84
				69394	April	
					01-24-152-5307	135.39
				69394	April	
					01-24-155-5307	390.67
					Total :	881.84
C-10 54633	5/3/2019	05894	COMCAST CABLE	APRIL	MONTHLY CABLE 515 MEETING	
					YTD Amount: 802.80	
				69393	MONTHLY CABLE 515 MEETING	
					01-24-150-5302	200.67
					Total :	200.67
54634	5/3/2019	07316	COMCAST CABLE	MAY	CABLE SERVICE CRESTMONT P	
					YTD Amount: 567.25	
				69563	CABLE SERVICE CRESTMONT P	
					01-24-153-5305	111.85
					Total :	111.85
54635	5/3/2019	07317	COMCAST CABLE	MAY	CABLE SERVICE PENBRYN POO	
					YTD Amount: 567.25	
				69572	CABLE SERVICE PENBRYN POO	
					01-24-154-5305	111.85
					Total :	111.85
54636	5/3/2019	12135	COMCAST CABLE	MAY	BRIAR BUSH NATURE CENTER C	
					YTD Amount: 644.37	

Voucher List
TWP OF ABINGTON

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Bank code : ap2

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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54636	5/3/2019	12135	COMCAST CABLE		CABLE FOR BRIAR BUSH	
			(Continued)		01-24-155-5305	127.31
					Total :	127.31
54637	5/3/2019	10651	COMPUTERTOTS	3264	COMPUTER EXPLORERS WINTE	
		YTD Amount: 680.00		70479	Computer Explorers Winter Program	
					01-24-156-5331	680.00
					Total :	680.00
54638	5/3/2019	03261	CONROY'S CLEANING INC	MARCH	CLEANING SERVICE FOR MARCI	
		YTD Amount: 7,685.00		70509	CLEANING SERVICE for March-\$1	
					01-01-030-5305	1,300.00
					Total :	1,300.00
54639	5/3/2019	02873	CONSTRUCTION DEMOLITION	071755	CONSTRUCTION DEBRIS DISPO	
		YTD Amount: 116.82		70403	Construction Debris Disposal	
					01-24-157-5323	116.82
					Total :	116.82
54640	5/3/2019	00290	DAVIDHEISER'S INC.	21521	30 STOPWATCHES TESTED AND	
		YTD Amount: 1,893.50		70627	30 stopwatches tested and recertifi	
					01-04-048-5304	428.00
					Total :	428.00
54641	5/3/2019	00299	DELAWARE VALLEY CONCRETE INC	342826	CONCRETE FOR TRAFFIC LIGHT	
		YTD Amount: 6,107.00				

Voucher List
TWP OF ABINGTON

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Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54641	5/3/2019	00299	DELAWARE VALLEY CONCRETE INC	(Continued)		
				70502	CONCRETE FOR TRAFFIC LIGHT	
					03-13-146-5304	102.00
			342845 842844	70413	CONCRETE REPAIRS TO EVERG Concrete repairs to Evergreen Man	
					01-24-158-5323	1,596.00
			343086	70413	CONCRETE REPAIRS TO EVERG Concrete repairs to Evergreen Man	
					01-24-158-5323	480.00
			344258	69460	REDI MIX CONCRETE REDI MIX CONCRETE	
					07-00-967-7200	1,030.00
					Total :	3,208.00
54642	5/3/2019	13198	DELAWARE VALLEY WC TRUST	TRAINING19-AE	SGT. BLEI - MICROSOFT EXCEL :	
			YTD Amount: 203,771.50			
				70469	Sgt. Blei - Microsoft Excel 2016 cla:	
					01-04-056-5234	25.00
					Total :	25.00
54643	5/3/2019	08364	DELL MARKETING L.P.	10307188552	DELL LAPTOP.	
			YTD Amount: 15,044.89			
				70035	Dell laptop.	
					01-24-155-5304	1,020.22
					Total :	1,020.22
54644	5/3/2019	02074	DSI MEDICAL SERVICES, INC.	TOXICOLOGY S	FORENSIC TOXICOLOGY SERVI	
			YTD Amount: 1,380.00			

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Voucher List
TWP OF ABINGTON

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Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54644	5/3/2019	02074	DSI MEDICAL SERVICES, INC.	(Continued)	FORENSIC TOXICOLOGY SERVIK	
					01-28-012-5111	200.50
					FORENSIC TOXICOLOGY SERVIK	
					02-10-200-5111	31.00
					Total :	231.50
54645	5/3/2019	01096	EAGLE POWER & EQUIP CORP	P07343 7226 7;	CASE LOADER A/C PARTS	
			YTD Amount: 7,087.56			
				70506	CASE LOADER A/C PARTS	
					01-14-186-5304	548.50
				70506	PARTS FOR CASE LOADER	
					01-14-186-5304	1,300.37
					Total :	1,848.87
54646	5/3/2019	07484	EAGLE TRUCK EQUIPMENT	17428 17450 17;	MONTHLY TRUCK PARTS FOR TI	
			YTD Amount: 54,723.95			
				69902	MONTHLY TRUCK PARTS FOR TI	
					01-14-186-5304	866.95
					Total :	866.95
54647	5/3/2019	15481	EDCO UNIQUE	7656	PLEXIGLASS FOR ALVERTHORP	
			YTD Amount: 400.00			
				70444	Plexiglass for Alverthorpe MiniGolf	
					01-24-151-5323	400.00
					Total :	400.00
54648	5/3/2019	13821	ERKERT, LISA	TRAVEL REIMB	TRAVEL REIMBURSEMENT	
			YTD Amount: 272.24			
					TRAVEL REIMBURSEMENT	
					14-12-100-5301	272.24

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Voucher List
TWP OF ABINGTON

05/03/2019 8:38:17AM

Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54648	5/3/2019	13821	ERKERT, LISA	(Continued)		Total : 272.24
54649	5/3/2019	13114	FASTENAL COMPANY	SEE LIST	NUTS & BOLTS FOR V.M. SHOP	
		YTD Amount: 2,389.93				
				69903	NUTS & BOLTS FOR V.M. SHOP	
					01-14-186-5304	230.09
					Total :	230.09
54650	5/3/2019	13153	FERGUSON ENTERPISES INC	2757241	TOWNSHIP BUILDING REPAIR - \$	
		YTD Amount: 82.39				
				70501	Township Building Repair - \$16.24	
					01-01-030-5317	16.24
					Total :	16.24
C-14 54651	5/3/2019	09263	FIRE DEPARTMENT COMPUTERIZED	3781	ATFD COMPUTER NETWORK RE	
		YTD Amount: 289.00				
				70459	ATFD Computer Network Records	
					01-15-064-5302	289.00
					Total :	289.00
54652	5/3/2019	13608	FISHER ACE HARDWARE	5557	PAINT BRUSHES, MORTAR	
		YTD Amount: 551.49				
				70484	PAINT BRUSHES, MORTAR	
					02-10-203-5317	41.90
					Total :	41.90
54653	5/3/2019	11088	FLOURTOWN SUNOCO, INC.	131748	REFUSE TRUCK#215 TOWING	
		YTD Amount: 250.00				
				70503	REFUSE TRUCK#215 TOWING	
					01-14-186-5304	250.00
					Total :	250.00

Voucher List
TWP OF ABINGTON

05/03/2019 8:38:17AM

Bank code : ap2

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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54654	5/3/2019	01102 GARDEN STATE HWY PRODUCTS, INC	SEE LIST		SIGN FACES FOR P.W. SIGN CRI	
		YTD Amount: 23,579.12				
				69875	SIGN FACES FOR P.W. SIGN CRI	
					03-13-143-5325	3,226.41
					Total :	3,226.41
54655	5/3/2019	01077 GENERAL HIGHWAY PRODUCTS INC	019862		BONDO LOOP SEALANT ~	
		YTD Amount: 3,656.00				
				70504	BONDO LOOP SEALANT ~	
					03-13-146-5304	3,080.00
					Total :	3,080.00
54656	5/3/2019	00512 GEPPERT INC., WILLIAM A	87662 87318 88		SUPPLIES FOR STORM WATER F	
		YTD Amount: 8,246.56				
				69462	SUPPLIES FOR STORM WATER F	
					07-00-967-7200	74.55
				70451	80 POUND BAG OF MORTAR MIX	
					02-00-000-7497	9.68
				70487	CONCRETE MIX	
					02-10-205-5322	35.94
					Total :	120.17
54657	5/3/2019	05517 GLASGOW, INC.	92197		40 TONS OF BLACK TOP FOR AL'	
		YTD Amount: 13,868.21				
				70417	40 tons of black top for Alverthorpe	
					07-24-800-7572	327.37
			92198		DUMPING FEE	
				69463	DUMPING FEE	
					07-00-967-7200	1,710.00

Voucher List
TWP OF ABINGTON

05/03/2019 8:38:17AM

Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54657	5/3/2019	05517	GLASGOW, INC. (Continued) 92199	69497	ROADWAY PAVING ROADWAY PAVING 07-00-967-7200	379.20 Total : 2,416.57
54658	5/3/2019	01069	GLENSIDE LAWN & GARDEN, INC. YTD Amount: 525.06	21271	LEAF BLOWER	
				70437	LEAF BLOWER 01-13-131-5323	169.99 Total : 169.99
C-16 54659	5/3/2019	01110	GRAINGER, INC. YTD Amount: 4,539.19	9052945640	RED / WHITE REFLECTIVE TAPE	
				70495	red / white reflective tape 07-01-500-7523	153.48
				9144540706	2 PRISONER CELL MATTRESSES	
				70077	2 prisoner cell mattresses - item # 01-04-043-5330	151.40 Total : 304.88
54660	5/3/2019	00851	HOME DEPOT CREDIT SERVICES YTD Amount: 11,971.00	8041498 26115E	MASKING TAPE, SILICONE, AIR F	
				70454	MASKING TAPE, SILICONE, AIR F 02-10-200-5323	44.32
				70454	MASKING TAPE, SILICONE, AIR F 02-10-204-5322	93.61

Voucher List
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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54660	5/3/2019	00851 HOME DEPOT CREDIT SERVICES	(Continued) SEE LIST			
				70425	SUPPLIES FOR HAND RAIL FOR	
					SUPPLIES FOR HAND RAIL FOR	
					01-00-000-2804	267.12
				70149	Brooms, toilet brushes, tape, 2 cycl	
					01-24-157-5323	267.10
				70430	Drill Battery, Repairs to Alverthorpe	
					01-24-157-5323	99.00
				70430	Drill Battery, Repairs to Alverthorpe	
					01-24-151-5323	88.10
				70510	SHOP VAC FILTERS / CABLE TIES	
					01-13-117-5320	147.59
				69236	Drywall, fixtures, wiring, insulation,	
					01-24-151-5323	114.54
					Total :	1,121.38
54661	5/3/2019	10673 IEH AUTO PLUS LLC	04609586		NOCO GB70 - PATROL VEHICLE -	
		YTD Amount: 4,214.75				
				70196	NOCO GB70 - Patrol vehicle - Jum	
					01-04-043-5323	199.99
					Total :	199.99
54662	5/3/2019	10249 ITSAVVY LLC	01094718		COMPUTER MONITOR	
		YTD Amount: 19,869.98				
				70014	Computer Monitor	
					01-24-150-5302	161.63
				01103042	SERVER LICENSING	
					Server licenscing	
				70492		
					07-01-500-7534	1,343.31

Voucher List
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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54662	5/3/2019	10249	ITSAVVY LLC		(Continued)	Total : 1,504.94
54663	5/3/2019	03652	KENCO HYDRAULICS, INC.	44856	HYDRAULIC HOSES	
		YTD Amount: 1,546.59				
				70439	HYDRAULIC HOSES	
					01-14-186-5304	621.94
					Total :	621.94
54664	5/3/2019	06012	KENNEDY CULVERT & SUPPLY CO	48145	REPAIRS TO BROKEN PIPE AT PI	
		YTD Amount: 2,262.00				
				70407	Repairs to broken pipe at Preschoc	
					01-24-151-5323	210.00
					Total :	210.00
C-18 54665	5/3/2019	00920	KIRKLAND PRINTING, INC	44969	1000 KENNEL REPORTS - ACO G	
		YTD Amount: 2,734.00				
				70213	1000 Kennel Reports - ACO Griffith	
					01-04-055-5303	202.00
					Total :	202.00
54666	5/3/2019	13362	LANDSCAPE ARCHITECTURE, SIMONE-C 13177		TAP TRAIL CD'S	
		YTD Amount: 22,618.50				
					TAP TRAIL CD'S	
					07-01-500-7518	1,736.00
					Total :	1,736.00
54667	5/3/2019	12818	LANSDALE CHRYSLER	CHCS184548	DODGE CHARGER REPAIR	
		YTD Amount: 1,829.57				
				70512	DODGE CHARGER REPAIR	
					01-14-186-5304	49.25
					Total :	49.25

Voucher List
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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54668	5/3/2019	14438	LL BEAN DIRECT TO BUSINESS INC	606343	ATFD PUBLIC RELATIONS, RECR	
		YTD Amount: 281.35				
				70458	ATFD Public Relations, Recruitmen	
					01-15-064-5322	281.35
					Total :	281.35
54669	5/3/2019	05516	LOWE'S BUSINESS ACCOUNT	10825 14255 10	SUPPLIES FOR P.W. OFFICE	
		YTD Amount: 4,458.08				
				70442	SUPPLIES FOR P.W. OFFICE	
					01-13-131-5323	45.69
					Total :	45.69
54670	5/3/2019	10255	PICTOMETRY INTERNATIONAL CORP	US418524	PICTOMETRY RENEWAL FOR 1 \	
		YTD Amount: 3,300.00				
				70462	Pictometry renewal for 1 year	
					01-01-005-5305	3,300.00
					Total :	3,300.00
54671	5/3/2019	01087	PROPERTY & LIABILITY TRUST, DELAWA	DED18-ABING4	4TH QTR DEDUCTIBLE OCTOBEI	
		YTD Amount: 224,940.00				
					4TH QTR DEDUCTIBLE OCTOBEI	
					01-28-012-5215	10,000.00
					Total :	10,000.00
54672	5/3/2019	03321	RECORDER OF DEEDS, MONTGOMERY	FILING FEE	RECORDING PAPERWORK FOR	
		YTD Amount: 390.75				
					RECORDING PAPERWORK FOR	
					17-00-000-5201	147.50
					Total :	147.50
54673	5/3/2019	07388	RED THE UNIFORM TAILOR INC, GALLS	IBC0808641 081	CARGO PANTS FOR TAC - LT. PC	
		YTD Amount: 23,722.71				

Voucher List
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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54673	5/3/2019	07388	RED THE UNIFORM TAILOR INC, GALLS I (Continued)			
			SEE LIST	70516	Cargo pants for TAC - Lt. Porter an 01-04-040-5316	221.86
				70428	PORTER, L - M280159G - SS BLU Porter, L - M280159G - SS blue shi	
				70428	01-04-044-5316 Yochum - M280157A - SS blue shir	72.50
				70428	01-04-044-5316 Quinn - 0M280161 - trousers with c	145.00
				70428	01-04-043-5316 Bullock - M280123B - SS blue shirt	105.50
				70428	01-04-044-5316 Jerome - M280136A - LS blue shirt	72.50
				70428	01-04-044-5316 Gillispie - M280120B - trousers with	87.50
				70428	01-04-060-5316 Blei - M280116B - SS blue shirt	184.50
					01-04-043-5316	72.50
					Total :	961.86
54674	5/3/2019	00981	ROSLYN SUPPLY-GULFEAGLE 103	S8540417.001	REPAIRS TO ALVERTHORPE PAF	
			YTD Amount: 1,343.91			
				69951	Repairs to Alverthorpe Park Guard 01-24-151-5323	259.35
					Total :	259.35
54675	5/3/2019	01172	WARNER, KELLEY	REIMBURSEME	REIMBURSEMENT FOR GODADI	
			YTD Amount: 479.91			

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Voucher List
TWP OF ABINGTON

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Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54675	5/3/2019	01172	WARNER, KELLEY (Continued)	70493	Reimbursement for GoDaddy webs 01-04-040-5305	119.94
						Total : 119.94
63 Vouchers for bank code : ap2						Bank total : 130,755.64
63 Vouchers in this report						Total vouchers : 130,755.64

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Voucher List
TWP OF ABINGTON

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Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54676	5/6/2019	14864 AETNA	MAY		RETIREES & SPOUSES W/ PRES	
		YTD Amount: 112,279.88			Non-police with prescription	
					05-01-029-5111	14,457.16
					Police with prescription	
					05-01-028-5111	8,094.04
					Total :	22,551.20
54677	5/6/2019	14892 AETNA	MAY		RETIREES & SPOUSES -NON-PR	
		YTD Amount: 39,875.00			POLICE NON-PRESCRIPTION	
					05-01-028-5111	3,162.50
					NON-POLICE~	
					05-01-029-5111	4,675.00
					COBRA NON-PRESCRIPTION	
					01-28-012-5111	137.50
					Total :	7,975.00
54678	5/6/2019	05425 BURTON, LISA	TRAVEL EXPEN		MAAWLE CONFERENCE REIMBL	
		YTD Amount: 276.08				
				70478	MAAWLE conference reimburseme	
					01-04-056-5234	276.08
					Total :	276.08
54679	5/6/2019	13415 COMCAST	APRIL		8499 10 138 0274354	
		YTD Amount: 88.44			HIGHWAY PUBLIC WORKS	
					01-13-130-5305	22.11
					Total :	22.11

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Voucher List
TWP OF ABINGTON

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Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54680	5/6/2019	13433	COMCAST	APRIL	ALVERTHORPE PARK CONTROL	
		YTD Amount: 1,201.51			ALVERTHORPE PARK CONTROL	
					01-24-151-5305	206.08
					Total :	206.08
54681	5/6/2019	14883	COMCAST	MAY	FAX LINES FOR TOWNSHIP BUII	
		YTD Amount: 2,677.01			MODEM FOR TOWNSHIP BUILDII	
					01-01-005-5305	533.49
					Total :	533.49
54682	5/6/2019	14979	COMCAST	APRIL	NEW INTERNET SERVICE FOR T	
		YTD Amount: 11,799.25			PUBLIC WORKS, TRAINING CEN	
					01-01-002-5307	2,946.68
					Total :	2,946.68
54683	5/6/2019	05441	COMCAST CABLE	MAY	CABLE SERVICE YORK & HORAC	
		YTD Amount: 107.41			CABLE SERVICE YORK & HORAC	
					01-01-002-5305	22.11
					Total :	22.11
54684	5/6/2019	05860	COMCAST CABLE	MAY	ARDSLEY COMMUNITY CENTER	
		YTD Amount: 1,023.34			ARDSLEY COMMUNITY CENTER	
				69573	01-24-152-5305	201.08
					Total :	201.08
54685	5/6/2019	08543	COMCAST CABLE	MAY	SURVEILLANCE CAMERA REFUS	
		YTD Amount: 659.50				

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Voucher List
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Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54685	5/6/2019	08543	COMCAST CABLE	(Continued)	SURVEILLANCE CAMERA REFUS 14-12-103-5305	131.90 Total : 131.90
54686	5/6/2019	15382	CONSTELLATIN NEW ENERGY	MARCH	GAS SUPPLY FOR TWP BUILDING GAS SUPPLY FOR TWP BUILDING 01-01-030-5308	659.54 Total : 659.54
54687	5/6/2019	15336	CONSTELLATION NEW ENERGY	MARCH	ELECTRIC SUPPLY FOR WWTP ELECTRIC SUPPLY FOR WWTP 02-10-203-5308	150.28 Total : 150.28
54688	5/6/2019	15366	CONSTELLATION NEW ENERGY	FEBRUARY & M	REFUSE REFUSE 14-12-100-5308	429.08 Total : 429.08
54689	5/6/2019	15417	CONSTELLATION NEW ENERGY	MARCH	GAS SUPPLY FOR PARKS GAS SUPPLY FOR PARKS 01-24-157-5308	12.85 Total : 12.85
54690	5/6/2019	15419	CONSTELLATION NEW ENERGY	MARCH	GAS SUPPLY CHARGES	

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Voucher List
TWP OF ABINGTON

Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54690	5/6/2019	15419	14073 CONSTELLATION NEW ENERGY	(Continued)	GAS SUPPLY CHARGES 01-24-155-5308	58.79 58.79
54691	5/6/2019	15420	CONSTELLATION NEW ENERGY	MARCH	GAS SUPPLY FOR ARDSLEY GAS SUPPLY FOR ARDSLEY 01-24-152-5308	534.17 534.17
		YTD Amount: 4,618.74				
54692	5/6/2019	15421	CONSTELLATION NEW ENERGY	MARCH	GAS SUPPLY FOR HIGHWAY GAS SUPPLY FOR HIGHWAY 01-13-130-5308	123.03 123.03
		YTD Amount: 1,458.07				
54693	5/6/2019	15424	CONSTELLATION NEW ENERGY	MARCH	GAS SUPPLY FOR POLICE TRAIN GAS SUPPLY FOR POLICE TRAIN 01-04-062-5308	172.97 172.97
		YTD Amount: 1,278.69				
54694	5/6/2019	15426	CONSTELLATION NEW ENERGY	MARCH	GAS SUPPLY FOR CRESTMONT GAS SUPPLY FOR CRESTMONT 01-24-157-5308	45.94 45.94
		YTD Amount: 265.92				
54695	5/6/2019	15335	CONSTELLATION NEW ENERGY INC	MARCH	ELECTRIC SUPPLY FOR PARKS	
		YTD Amount: 5,413.62				

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Voucher List
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Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54695	5/6/2019	15335	CONSTELLATION NEW ENERGY INC	(Continued)	ELECTRIC SUPPLY FOR PARKS 01-24-157-5308	467.98 Total : 467.98
54696	5/6/2019	04594	D.V.H.T.	MAY	MONTHLY HEALTH INSURANCE I Police retirees	
			YTD Amount: 1,716,317.64		05-01-028-5111	34,693.21
					Non-Police retirees	
					05-01-029-5111	20,086.38
					Active employees	
					01-00-000-2455	310,538.46
					Cobra	
					01-28-012-5111	3,668.54
					Rate stabilization credit	
					01-00-000-2520	-27,343.90
					Total :	341,642.69
54697	5/6/2019	07121	D.V.H.T.	MAY	MONTHLY DENTAL INSURANCE I	
			YTD Amount: 74,512.70		MONTHLY DENTAL INSURANCE I	
					01-00-000-2459	14,369.38
					COBRA & COMMISSIONERS DEF	
					01-28-012-5111	648.24
					Total :	15,017.62
54698	5/6/2019	14374	D.V.H.T.	MAY	PRESCRIPTION PLAN	
			YTD Amount: 742,481.14			

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Voucher List
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Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54698	5/6/2019	14374 ^{505 070 02} D.V.H.T.	(Continued)		PRESCRIPTION PLAN	
					01-00-000-2458 PRESCRIPTION PLAN	138,509.73
					05-01-028-5111 PRESCRIPTION PLAN	8,351.43
					01-28-012-5111	540.96
					Total :	147,402.12
54699	5/6/2019	08364 DELL MARKETING L.P. YTD Amount: 18,507.86	10306277508		HIGH END LAP TOP FOR COMM	
				70104	HIGH END LAP TOP FOR COMM	
					01-04-060-5323	442.75
				70104	HIGH END LAP TOP FOR COMM	
			10307188536		01-01-005-5322 REPLACEMENT LAPTOP FOR AD	2,000.00
				70018	replacement laptop for admin	
					01-01-005-5322	1,020.22
					Total :	3,462.97
54700	5/6/2019	03137 DEL-VAL INTERNATIONAL TRUCKS YTD Amount: 3,065.60	1417675		PARTS & SUPPLIES FOR TWP. F	
				69901	PARTS & SUPPLIES FOR TWP. F	
					01-14-186-5304	2,278.91
					Total :	2,278.91
54701	5/6/2019	12390 DIGIULIO'S FRANKFORD YTD Amount: 28,251.42	UNIFORMS		EMPLOYEE UNIFORMS	

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Voucher List
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Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54701	5/6/2019	12390	DIGIULIO'S FRANKFORD	(Continued)	ADMINISTRATION& FINANCE	
					01-01-030-5316	231.52
					UNIFORMS PUBLIC WORKS	
					01-13-130-5316	6,952.56
					UNIFORMS-PARKS-ARDSLEY	
					01-24-152-5316	475.00
					UNIFORMS-PARKS-MAINTENANC	
					01-24-157-5316	2,544.41
					UNIFORMS-WATEWATER TREAT	
					02-10-200-5316	3,569.50
					UNIFORMS-WASTEWATER TREA	
					02-10-201-5316	767.45
					UNIFORMS-REFUSE	
					14-12-101-5316	7,463.53
					UNIFORMS PUBLIC WORKS	
					07-00-967-5316	1,424.25
					uniforms - employees wwtp	
					02-10-205-5316	823.20
					bid bond	
					01-00-000-2510	4,000.00
					Total :	28,251.42
54702	5/6/2019	00970	FIDELIO INSURANCE CO.	MAY	MONTHLY DENTAL INSURANCE I	
			YTD Amount: 55,588.35		DENTAL INSURANCE PREMIUM	
					01-00-000-2459	10,362.04
					COBRA/COMMISSIONERS DENT,	
					01-28-012-5111	387.67

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Voucher List
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Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54702	5/6/2019	00970	FIDELIO INSURANCE CO.	(Continued)		Total : 10,749.71
54703	5/6/2019	05517	GLASGOW, INC.	86292 93851	ROADWAY PAVING	
		YTD Amount: 15,054.35		69497	ROADWAY PAVING	
					07-00-967-7200	1,186.14
						Total : 1,186.14
54704	5/6/2019	12527	HENDLER, DAVID	TRAVEL EXPEN	REIMBURSEMENT FOR LODGING	
		YTD Amount: 330.72		69538	Reimbursement for lodging - CODY	
				69538	01-04-056-5234	190.92
					Reimbursement for meals and	
					01-04-056-5234	139.80
						Total : 330.72
54705	5/6/2019	10673	IEH AUTO PLUS LLC	MONTHLY	MISC. AUTO PARTS FOR V.M.	
		YTD Amount: 5,446.05		69906	MISC. AUTO PARTS FOR V.M.	
					01-14-186-5304	1,231.30
						Total : 1,231.30
54706	5/6/2019	01314	LOWER MORELAND TOWNSHIP	2ND QTR 2019	QUARTERLY SEWER RENTALS	
		YTD Amount: 6,216.44			QUARTERLY SEWER RENTALS	
					02-11-202-5333	2,794.74
						Total : 2,794.74
54707	5/6/2019	10427	POSEN INC, JOHN S.	167077	ATFD FIRE TRAINING FACILITY,	
		YTD Amount: 70.00		70485	ATFD Fire Training Facility,	
					01-15-064-5322	70.00

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Voucher List
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Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54707	5/6/2019	10427	POSEN INC, JOHN S.	(Continued)		Total : 70.00
54708	5/6/2019	07058	SUPPLYWORKS	SEE ATTACHEE	PAPER SUPPLIES TWNSHP. BLD	
			YTD Amount: 7,661.26			
				70519	Paper Supplies Twnshp. Bldg. - \$82	
					01-01-030-5318	827.13
					Total :	827.13
54709	5/6/2019	00112	VERIZON	APRIL	TELEPHONE BILLINGS~	
			YTD Amount: 9,813.19		TELEPHONE BILLINGS~	
					01-04-040-5307	1,225.98
					TELEPHONE BILLINGS~	
					03-13-146-5304	33.87
					TELEPHONE BILLINGS pump stat	
					02-10-203-5307	292.07
					TELEPHONE BILLINGS-FERNWO	
					02-10-200-5307	35.50
					Total :	1,587.42
54710	5/6/2019	14496	VERIZON	APRIL	ATFD INTERNET	
			YTD Amount: 638.90		INTERNET SERVICE FOR FIRE D	
					01-15-064-5302	148.98
					Total :	148.98
35 Vouchers for bank code : ap2						Bank total : 594,502.23
35 Vouchers in this report						Total vouchers : 594,502.23

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Voucher List
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Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54711	5/8/2019	00512	GEPPERT INC., WILLIAM A	SEE LIST	PROPANE REFILL, CONCRETE F	
		YTD Amount: 8,431.07				
				70446	PROPANE REFILL, CONCRETE F	
				69904	03-13-143-5325 MATERIALS & SUPPLIES FOR HI	99.92
					01-13-131-5323	84.59
					Total :	184.51
54712	5/8/2019	00512	GEPPERT INC., WILLIAM A	SEE LIST	SUPPLIES-CHIEF'S OFC./HALLW,	
		YTD Amount: 9,857.21				
				70541	Supplies-Chief's Ofc./Hallway - \$99	
				70518	07-01-500-7522 Supplies Chief's Ofc.&Twp. Bldg.\$f	990.97
					07-01-500-7522	619.68
					Total :	1,610.65
54713	5/9/2019	00907	21ST CENTURY MEDIA	LEGAL ADVERT	ZONING HEARING	
		YTD Amount: 4,577.92				
					ZONING HEARING	
					01-06-081-5303	503.55
					Total :	503.55
54714	5/9/2019	07170	BERKHEIMER TAX ADMINISTRATOR	APRIL	EIT Commission	
		YTD Amount: 32,548.52				
					EIT Commission	
					01-02-021-5305	4,864.06
					Total :	4,864.06
54715	5/9/2019	00242	CHELTENHAM TOWNSHIP	1ST QUARTER	SPS QUARTERLY WASTEWATER	
		YTD Amount: 35,937.05				

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Voucher List
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Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54715	5/9/2019	00242	17 046 66 CHELTENHAM TOWNSHIP	(Continued)	SPS QUARTERLY WASTEWATER 12-00-000-5899	17,990.39 Total : 17,990.39
54716	5/9/2019	08628	CONTRACT & COMMERCIAL INC., STAPL SEE LIST		STAPLES WIRE MESH PEN CUP-	
			YTD Amount: 6,994.34			
				70234	Staples Wire Mesh Pen Cup~	
					01-04-048-5300	384.04
				70524	UPS POWER SUPPLIES & OFFIC	
					02-10-200-5322	287.97
				70524	UPS POWER SUPPLIES & OFFIC	
					02-10-201-5300	86.82
				70477	OFFICE SUPPLIES	
					14-12-100-5300	112.80
					Total :	871.63
54717	5/9/2019	09177	DEX MEDIA	APRIL	BLUE PAGES OF PHONE BOOK	
			YTD Amount: 105.00		BLUE PAGES OF PHONE BOOK	
					01-01-002-5307	21.00
					Total :	21.00
54718	5/9/2019	02074	DSI MEDICAL SERVICES, INC.	DRUG TEST FIF	FIRE DEPT DRUG & SUBSTANCI	
			YTD Amount: 1,504.50		FIRE DEPT DRUG & SUBSTANCI	
					01-15-064-5305	124.50
					Total :	124.50
54719	5/9/2019	12977	EAW SECURITY	53197	ADD ON CAMERS OUT SIDE	
			YTD Amount: 3,316.03			

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Voucher List
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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54719	5/9/2019	12977	EAW SECURITY	(Continued)	ADD ON CAMERS OUT SIDE 07-01-500-7523	2,432.03 Total : 2,432.03
54720	5/9/2019	11291	EQUI, CURTIS & STEPHANIE	REFUND	REFUND FOR REFUSE FEE FOR REFUND FOR REFUSE FEE FOR 14-00-000-4396	1,100.00 Total : 1,100.00
54721	5/9/2019	01100	EUREKA STONE QUARRY, INC.	292196	BLACK TOP FOR ROADWAYS	
				70199	BLACK TOP FOR ROADWAYS 07-00-967-7200	5,425.02
				294485 294245	BLACK TOP FOR ROADWAYS BLACK TOP FOR ROADWAYS	
				70199	07-00-967-7200	809.54
					Total : 6,234.56	
54722	5/9/2019	11832	FALLON, JOSEPH	REIMBURSEME	REIMBURSEMENT FOR POLICE I	
				70494	Reimbursement for Police Fitness 01-04-056-5234	400.00 Total : 400.00
54723	5/9/2019	00419	FEDERAL EXPRESS	5-403-55311	OVERNIGHT MAILINGS OVERNIGHT MAILINGS 01-01-002-5306	187.10 Total : 187.10

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Voucher List
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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54724	5/9/2019	13153	FERGUSON ENTERPRISES INC	2712409	PARTS FOR BOILER SYSTEM - \$:	
		YTD Amount: 462.96				
				70526	Parts for Boiler System - \$33.77	
					01-01-030-5317	33.77
			2836578 283407	70540	HOT WATER HEATER REPAIR-EN	
					Hot Water Heater Repair-Eng/C.- \$	
					01-01-030-5317	346.80
					Total :	380.57
54725	5/9/2019	08830	FERGUSON PLUMBING AND HEATING	2827028	REPAIRS TO ALVERTHORPE PAF	
		YTD Amount: 4,576.89				
				70475	Repairs to Alverthorpe Park	
					01-24-151-5323	82.93
					Total :	82.93
54726	5/9/2019	13947	FITNESS MACHINE TECHNICIANS	113455	MONEY ENCUMBERED FOR PAR	
		YTD Amount: 125.00				
				69494	Money encumbered for parts and s	
					01-04-055-5305	125.00
					Total :	125.00
54727	5/9/2019	00512	GEPPERT INC., WILLIAM A	SEE LIST	SUPPLIES FOR STORM WATER F	
		YTD Amount: 8,380.30				
				69462	SUPPLIES FOR STORM WATER F	
					07-00-967-7200	133.74
					Total :	133.74
54728	5/9/2019	00548	GLENSIDE GLASS CO	83274	REPAIR TO ARDSLEY COMMUNI	
		YTD Amount: 152.40				
				70476	Repair to Ardsley Community Cente	
					01-24-152-5323	30.48

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Voucher List
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Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54728	5/9/2019	00548	GLENSIDE GLASS CO	(Continued)	Total :	30.48
54729	5/9/2019	01110	GRAINGER, INC.	9064850879 913	TEST LEADS FOR MULTIMETER	
		YTD Amount: 4,978.56				
				70443	TEST LEADS FOR MULTIMETER	
				70443	03-13-146-5304	49.99
				70443	BENCH VICE FOR V.M.	
					01-14-186-5304	389.38
					Total :	439.37
54730	5/9/2019	03370	LESLIE'S POOLMART, INC.	0211-01-014757	POOL PAINT	
		YTD Amount: 7,843.08				
				70431	Pool Paint	
				70431	01-24-153-5323	3,801.77
				70431	Pool Paint	
					01-24-154-5323	3,801.76
					Total :	7,603.53
54731	5/9/2019	05516	LOWE'S BUSINESS ACCOUNT	02802 09430	MARKING PAINT FOR MILLING AI	
		YTD Amount: 4,644.33				
				70496	MARKING PAINT FOR MILLING AI	
					01-13-131-5323	186.25
					Total :	186.25
54732	5/9/2019	02532	M & M LAWN CARE, INC.	20190307	MONTHLY MOWING ZONES 2 & 4	
		YTD Amount: 5,307.14				
				70342	Monthly Mowing April - October~	
				70342	01-24-158-5305	3,571.43
				70342	Zone 4	
					02-10-200-5305	1,735.71
					Total :	5,307.14

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Voucher List
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Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54733	5/9/2019	09136 MASON CO., INC., W.B.	165364747		OFFICE MATERIALS AND SUPPLI	
		YTD Amount: 4,684.53				
				70427	Office Materials and Supplies.	
			165365135		01-15-057-5323	39.54
				70429	MATERIALS AND COMPUTER SU	
					Materials and Computer Supplies.	
			165441351		01-15-064-5322	324.65
				70426	ENVELOPE STAND AND PENCIL I	
					envelope stand and pencil refills	
				70426	01-04-040-5323	14.66
					manila file folders, erasers, hand	
			165525387		06-04-062-5323	44.85
				70491	DURACELL AA 36 PL OF BATTER	
					duracell aa 36 pl of batteries for	
				70491	01-04-056-5322	34.59
					36 pk of duracell aa batteries and 2	
					01-04-043-5322	47.08
					Total :	505.37
54734	5/9/2019	08257 MCDONALD UNIFORMS	176889		UNIFORM EXPENSE.	
		YTD Amount: 760.40				
				69574	UNIFORM EXPENSE.~	
			178337		01-15-057-5316	213.59
				70389	UNIFORM EXPENSE.~	
					UNIFORM EXPENSE.~	
			1788338		01-15-057-5316	191.97
				70390	UNIFORM EXPENSE.~	
					UNIFORM EXPENSE.~	
					01-15-057-5316	167.97

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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54734	5/9/2019	08257	MCDONALD UNIFORMS (Continued)		Total :	573.53
54735	5/9/2019	12341	MEADOWBROOK APARTMENTS, C/O LIN ELECTRIC		PUMP STATION-MEADOWBROOK	
		YTD Amount: 1,236.72			PUMP STATION-MEADOWBROOK	
					02-10-203-5308	494.30
					Total :	494.30
54736	5/9/2019	03690	METRO ELEVATOR CO., INC.	99365	REPAIRS-PD-WHEELCHAIR LIFT	
		YTD Amount: 4,504.49				
				70499	Repairs-PD-Wheelchair Lift - \$506.	
					01-01-002-5305	506.00
				99399	MONTHLY MAINTENANCE	
					Monthly Maintenance	
				70542		
					01-01-002-5305	90.62
				99727	REPAIRS TO PD WHEELCHAIR LI	
					Repairs to PD Wheelchair Lift-\$3,4	
				70424		
					01-01-030-5317	3,485.00
					Total :	4,081.62
54737	5/9/2019	04813	MOLLOY, PATRICK	REIMBURSEME	REIMBURSEMENT FOR PELRAS	
		YTD Amount: 1,010.27				
					REIMBURSEMENT FOR PELRAS	
					01-04-056-5234	230.00
					Total :	230.00
54738	5/9/2019	08278	MSC INDUSTRIAL SUPPLY COMPANY	79057600	BAND SAW BLADES	
		YTD Amount: 854.41				
				70457	BAND SAW BLADES	
					02-10-200-5322	199.25
					Total :	199.25

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Voucher List
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Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54739	5/9/2019	13779	MUNICIPAL EMERGENCY SERVICES	in1325753	TWO FLASHLIGHTS FOR NEW T	
		YTD Amount: 347.00				
				70331	TWO FLASHLIGHTS FOR NEW T	
					17-10-851-7504	347.00
					Total :	347.00
54740	5/9/2019	10766	N.A.F.I.	152218002v	YEARLY MEMBERSHIP DUES FO	
		YTD Amount: 260.00				
				70490	Yearly membership dues for fire	
					01-04-057-5301	65.00
					Total :	65.00
54741	5/9/2019	01034	NAPA AUTO PARTS	4607-497404	BRAKE CLEANER	
		YTD Amount: 2,904.84				
				70445	BRAKE CLEANER	
					03-13-143-5325	11.95
					Total :	11.95
54742	5/9/2019	12217	NATIONAL INSTITUTE OF	CPR CERTS	88 - HEALTH CARE PROVIDER CI	
		YTD Amount: 792.00				
				70521	88 - Health Care Provider CPR	
					01-04-056-5234	792.00
					Total :	792.00
54743	5/9/2019	11868	NEW HOLLAND FORD	040819atww 264	FORD F-150 PICKUP TRUCK TO I	
		YTD Amount: 159,866.00				
				70392	FORD F-150 PICKUP TRUCK TO I	
					17-10-851-7506	31,238.00
				040819atww 264	UTILITY TRUCK TOOL CAP	
				69356	UTILITY TRUCK TOOL CAP	
					02-10-200-5322	2,855.00

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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54743	5/9/2019	11868	NEW HOLLAND FORD	(Continued)		Total : 34,093.00
54744	5/9/2019	00941	PA RECREATION & PARK SOCIETY	24505	SPRING POOL RECERTIFICATION	
		YTD Amount: 5,564.00				
				70480	Spring Pool Recertification Worksh-	
					01-24-150-5301	80.00
					Total :	80.00
54745	5/9/2019	01061	PENNA ONE CALL SYSTEMS, INC.	807828	PA ONE CALL SERVICE	
		YTD Amount: 3,193.82				
				70448	PA ONE CALL SERVICE	
					02-10-200-5305	454.34
					Total :	454.34
C-39 54746	5/9/2019	10464	PETSMART	7330 1223 101 C	FOOD AND SUPPLIES FOR K9 RA	
		YTD Amount: 771.42				
				70311	Food and Supplies for K9 Ralph	
					01-04-049-5323	111.44
				7388 1223 101 C	FOOD AND SUPPLIES FOR K9	
				70544	Food and Supplies for K9	
					01-04-049-5323	161.92
					Total :	273.36
54747	5/9/2019	10961	PLATT - PETTY CASH, PATRICIA	PETTY CASH	ANIMAL FOOD AND ANIMAL CAR	
		YTD Amount: 117.71				
				70546	Animal food and animal care produ	
					01-24-155-5323	56.41
					Total :	56.41
54748	5/9/2019	05858	PPC LUBRICANTS	2005261	400 GALLONS OD DIESEL ALL DE	
		YTD Amount: 8,593.81				

Voucher List
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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54748	5/9/2019	05858	PPC LUBRICANTS (Continued)	70434	400 GALLONS OD DIESEL ALL DE 01-14-186-5310	684.00 Total : 684.00
54749	5/9/2019	00962	PRIMEX CENTERS, INC. YTD Amount: 1,728.20	1-862084	CONSTRUCTION SERVICES	
				70482	CONSTRUCTION SERVICES 07-00-967-7200	197.00
			1-874894	70482	CONSTRUCTION SERVICES CONSTRUCTION SERVICES 07-00-967-7200	125.00 Total : 322.00
C-40 54750	5/9/2019	12990	READY REFRESH YTD Amount: 75.68	MARCH	ALVERTHORPE MANOR ALVERTHORPE MANOR 01-24-157-5311	17.91 Total : 17.91
54751	5/9/2019	12991	READY REFRESH YTD Amount: 49.65	JANUARY	ALVERTHORPE PARK ALVERTHORPE PARK 01-24-157-5311	19.86 Total : 19.86
54752	5/9/2019	15347	REBMANN MAXWELL & HIPPEL LLP, OBE 367131 365326 YTD Amount: 14,689.77		MUNICIPAL PUBLIC FINANCING MUNICIPAL PUBLIC FINANCING 07-00-967-7201	7,582.77 Total : 7,582.77

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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54753	5/9/2019	07388	RED THE UNIFORM TAILOR INC, GALLS ISEE LIST		BROWN - VEST	
		YTD Amount: 30,502.87				

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Voucher List
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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54753	5/9/2019	07388	RED THE UNIFORM TAILOR INC, GALLS I (Continued)			
				70528	Brown - VEST - Invoice #01251890	
					01-04-044-5316	537.50
				70528	Brown - VEST - Invoice #01251890	
					06-04-049-5316	537.50
				70528	Townsend - VEST - Invoice #01251	
					01-04-060-5316	537.50
				70528	Townsend - VEST - Invoice #01251	
					06-04-049-5316	537.50
				70528	Duntzee - VEST - Invoice #012518!	
					01-04-053-5316	537.50
				70528	Duntzee - VEST - Invoice #012518!	
					06-04-049-5316	537.50
				70528	Davis - VEST - Invoice #01251890!	
					01-04-053-5316	537.50
				70528	Davis - VEST - Invoice #01251890!	
					06-04-049-5316	537.50
				70528	Jones, J - VEST - Invoice #012518!	
					01-04-044-5316	537.50
				70528	Jones, J - VEST - Invoice #012518!	
					06-04-049-5316	537.50
				70528	Saurman, D - VEST - Invoice #012!	
					01-04-044-5316	537.50
				70528	Saurman, D - VEST - Invoice #012!	
					06-04-049-5316	537.50
				70528	shipping for vests	
					01-04-044-5316	28.16

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Voucher List
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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54753	5/9/2019	07388	RED THE UNIFORM TAILOR INC, GALLS I (Continued)	70529	Fisicaro - 0M28060B - trousers with 01-04-049-5316	84.50
				70529	Blythe - M280121A - SS blue shirts 01-04-043-5316	217.50
					Total :	6,780.16
54754	5/9/2019	01309	REIT LUBRICANTS CO.	1012290	(4) 55 GALLON DRUMS OF ANTI-H	
		YTD Amount: 8,390.77		70438	(4) 55 GALLON DRUMS OF ANTI-H 01-14-186-5310	1,589.52
					Total :	1,589.52
C-43 54755	5/9/2019	13056	REPUBLIC SERVICES INC	0320-003659207	GRIT & SCREENING DISPOSAL S	
		YTD Amount: 4,526.40		70523	GRIT & SCREENING DISPOSAL S 02-10-200-5305	834.00
					Total :	834.00
54756	5/9/2019	14105	RIGGINS, INC.	74992671	7000 GALLONS OF DIESEL FUEL	
		YTD Amount: 153,057.11		70511	7000 GALLONS OF DIESEL FUEL 01-14-186-5310	14,490.70
				74993220	6003.5 GALLONS OF UNLEADED	
				70547	6003.5 GALLONS OF UNLEADED 01-14-186-5310	11,759.65
					Total :	26,250.35
54757	5/9/2019	13523	RUBBER SUPPLY CO., INC.	11003660-02	3" HOSE AND COUPLINGS	
		YTD Amount: 956.94				

Voucher List
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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54757	5/9/2019	13523	RUBBER SUPPLY CO., INC.	(Continued)		
				70525	3" HOSE AND COUPLINGS	
					02-10-203-5320	895.74
					Total :	895.74
54758	5/9/2019	00053	SAXON OFFICE TECHNOLOGY, INC.	93474	COLOR PRINTER FOR PUBLIC W	
	YTD Amount: 17,657.62					
				70312	Color printer for public works	
					01-01-005-5322	785.00
					Total :	785.00
54759	5/9/2019	09501	SEETON TURF WAREHOUSE, LLC	0188166-IN	LIQUID FERTLIZER, INSECTICIDE	
	YTD Amount: 1,914.89					
				70351	Liquid fertilizer, insecticide, growth	
					01-24-158-5323	1,914.89
					Total :	1,914.89
54760	5/9/2019	01882	SHERWIN WILLIAMS CO.	SEE LIST	PAINT SUP.- CHIEF'S&ADMIN.OF	
	YTD Amount: 3,468.76					
				70498	Paint Sup.- Chief's&Admin.Offcs.-	
					07-01-500-7522	623.36
				69912	MONTHLY PAINT SUPPLIES	
					03-13-143-5325	416.51
				70508	Paint&Supplies for Twnshp. Bldg. -	
					07-01-500-7522	212.94
				70355	TELESCOPING POLE HANDLE	
					02-10-205-5322	43.99
				70543	Paint - Township Building - \$19.96	
					07-01-500-7522	19.96
					Total :	1,316.76

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Voucher List
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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54761	5/9/2019	09084	SHERWOOD, JENNIFER	REIMBURSEME	REIMBURSEMENT FOR PLANTS	
		YTD Amount: 217.65			REIMBURSEMENT FOR PLANTS	
					01-00-000-2512	217.65
					Total :	217.65
54762	5/9/2019	06102	SPOK	APRIL	MONTHLY PAGING SERVICES	
		YTD Amount: 159.34			Parks paging services	
					01-24-150-5307	18.10
					Wastewater paging services	
					02-10-200-5307	17.54
					Total :	35.64
54763	5/9/2019	13570	STEPHENSON EQUIPMENT	80032963	PARTS FOR MILLING MACHINE	
		YTD Amount: 13,162.17				
				70515	PARTS FOR MILLING MACHINE	
					01-14-186-5304	471.05
					Total :	471.05
54764	5/9/2019	15187	STR	2527	LABELS FOR POSTAGE MACHINI	
		YTD Amount: 50.00			LABELS FOR POSTAGE MACHINI	
					01-01-002-5306	50.00
					Total :	50.00
54765	5/9/2019	04691	SUNAIR CO.	21257	PARKS TRASH PUMP	
		YTD Amount: 68.00				
				70046	PARKS TRASH PUMP	
					01-14-186-5304	68.00
					Total :	68.00

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Voucher List
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Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54766	5/9/2019	07058	766126 SUPPLYWORKS	487199960	TOILET PAPER	
		YTD Amount: 8,043.61				
				70339	Toilet paper	
					01-24-152-5318	382.35
					Total :	382.35
54767	5/9/2019	15270	THE MACK SERVICE GROUP	SEE ATTACHEE	HEATING FUEL FOR PARKS DEP,	
		YTD Amount: 4,023.24			HEATING FUEL FOR PARKS DEP,	
					01-24-157-5309	2,201.42
					Total :	2,201.42
C-46 54768	5/9/2019	01020	THOMAS SCIENTIFIC	1543805 154833	BOTTLE TOP FILTER~	
		YTD Amount: 304.41				
				70377	BOTTLE TOP FILTER~	
					02-10-200-5335	304.41
					Total :	304.41
54769	5/9/2019	15260	UNIFIRST	8129443	FIRST AID SUPPLIES FOR EMPLC	
		YTD Amount: 129.94				
				70514	FIRST AID SUPPLIES FOR EMPLC	
					01-13-131-5323	129.94
					Total :	129.94
54770	5/9/2019	11996	USALCO	1336066	ALUMINUM SULFATE SOLUTION	
		YTD Amount: 8,565.48				
				70202	aluminum sulfate solution	
					02-10-200-5326	8,565.48
					Total :	8,565.48
54771	5/9/2019	14315	VEASEY, DENNIS M & MARY C	REFUND	Refund large item pick up	
		YTD Amount: 40.00				

Voucher List
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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54771	5/9/2019	14315	VEASEY, DENNIS M & MARY C	(Continued)	Refund large item pick up 14-00-000-4397	40.00 Total : 40.00
54772	5/9/2019 YTD Amount: 371.80	14709	VECTOR SECURITY	63566920	MONTHLY MONITORING FEE. 70531 Monthly monitoring fee. 01-24-155-5305	92.95 Total : 92.95
54773	5/9/2019 YTD Amount: 161.42	13436	VERIZON	April 69562	ALVERTHORPE MANOR PHONE- April 01-24-150-5307	30.17 Total : 30.17
54774	5/9/2019 YTD Amount: 5,421.00	07500	VILE, SUSAN ELIZABETH	APRIL 29, 2019	TRANSCRIPTION/EDITING OF MI Transcription/Editing of minutes for 01-01-002-5305	493.50 Total : 493.50
54775	5/9/2019 YTD Amount: 2,928.00	14012	VIVINT SOLAR	REFUND	SOLAR PANEL REUNDS SOLAR PANEL REUNDS 01-00-000-4325 SOLAR PANEL REUNDS 12-00-000-2510	400.00 9.00 Total : 409.00

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Voucher List
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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54776	5/9/2019	15487	WAGONTOWN EXTERIORS		REFUND	PERMIT REFUND
		YTD Amount: 923.50				PERMIT REFUND
						01-00-000-4325 825.00
						PERMIT REFUND
						01-00-000-4330 85.00
						PERMIT REFUND
						12-00-000-2510 13.50
						Total : 923.50
54777	5/9/2019	14844	WISTEX II LLC	900551		5HP VFD WITH MOUNTING KIT (E
		YTD Amount: 943.58				
				70452		5HP VFD WITH MOUNTING KIT (E
						02-00-000-7497 547.96
						Total : 547.96
54778	5/9/2019	02776	ARCHIE, JOHN		MAY	REIMBURSE RETIREES INSURAN
		YTD Amount: 1,911.00				REIMBURSE RETIREES INSURAN
						05-01-028-5102 275.00
						Total : 275.00
54779	5/9/2019	09457	CARTER, ELIAS		MARCH?APRIL	REIMBURSE RTIREES INSURAN
		YTD Amount: 2,098.80				REIMBURSE RETIREES INSURAN
						05-01-029-5102 699.60
						Total : 699.60
54780	5/9/2019	12630	CLUTTON, SHARON		APRIL	REIMBURSE RETIREES INSURAN
		YTD Amount: 550.00				

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Voucher List
TWP OF ABINGTON

05/09/2019 12:08:21PM

Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54780	5/9/2019	12630	14250 CLUTTON, SHARON	(Continued)	REIMBURSE RETIREES INSURANCE 05-01-029-5102	137.50 Total : 137.50
54781	5/9/2019	14425	FRANKFORD, CECILIA	MAY	REIMBURSE RETIREES INSURANCE REIMBURSE RETIREES INSURANCE 05-01-029-5102	137.50 Total : 137.50
54782	5/9/2019	08105	LENTES, MARIANNE	MAY	REIMBURSE RETIREES INSURANCE REIMBURSE RETIREES INSURANCE 05-01-029-5102	275.00 Total : 275.00
54783	5/9/2019	06010	MacFARLAND, JAMES	MAY	REIMBURSE RETIREES INSURANCE REIMBURSE RETIREES INSURANCE 05-01-029-5102	275.00 Total : 275.00
54784	5/9/2019	15271	MANZINGER, JOHN	APRIL	RETIREE INSURANCE RETIREEE INSURANCE 05-01-029-5102	137.50 Total : 137.50
54785	5/9/2019	10456	MEGELSH, GEORGE	MARCH & APRIL	RETIREES MEDICARE INSURANCE	

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Voucher List
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Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54785	5/9/2019	10456	MEGELSH, GEORGE	(Continued)	RETIREES MEDICARE INSURANCE 05-01-028-5102	704.00 Total : 704.00
54786	5/9/2019	01784	ROMAN, PHILLIP A.	MAY	RETIREES MEDICAL REIMBURSE REIMBURSE RETIREE'S INSURANCE 05-01-029-5102	478.41 Total : 478.41
54787	5/9/2019	00929	STAHL, ROBERT	MAY	REIMBURSE RETIREES INSURANCE REIMBURSE RETIREES INSURANCE 05-01-029-5102	275.00 Total : 275.00
54788	5/9/2019	12631	VILE, EILEEN	JANUARY	REIMBURSE RETIREES INSURANCE REIMBURSE RETIREES INSURANCE 05-01-029-5102	275.00 Total : 275.00
54789	5/9/2019	00005	ABINGTON FIRE CO	FIRE TAX	FIRE TAXES COLLECTED FIRE TAXES COLLECTED 01-15-091-5236	164,985.72 Total : 164,985.72
54790	5/9/2019	00389	EDGE HILL FIRE CO	FIRE TAX	FIRE TAXES COLLECTED	

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Voucher List
TWP OF ABINGTON

05/09/2019 12:08:21PM

Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54790	5/9/2019	00389	EDGE HILL FIRE CO	(Continued)	FIRE TAXES COLLECTED 01-15-091-5236	Total : 164,985.72 164,985.72
54791	5/9/2019	00893	McKINLEY FIRE CO	FIRE TAX	FIRE TAXES COLLECTED FIRE TAXES COLLECTED 01-15-091-5236	Total : 164,985.72 164,985.72
54792	5/9/2019	00980	ROSLYN FIRE CO	FIRE TAX	FIRE TAXES COLLECTED FIRE TAXES COLLECTED 01-15-091-5236	Total : 164,985.72 164,985.72
54793	5/9/2019	01035	WELDON FIRE CO	FIRE TAX	FIRE TAXES COLLECTED FIRE TAXES COLLECTED 01-15-091-5236	Total : 164,985.72 164,985.72
83 Vouchers for bank code : ap2						Bank total : 985,624.21
83 Vouchers in this report						Total vouchers : 985,624.21

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Voucher List
TWP OF ABINGTON

05/14/2019 10:48:01AM

Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54794	5/13/2019	05205 AMERICAN UNIFORM	SEE LIST		BROWN - 191849 - LEATHER BO	
		YTD Amount: 11,618.70				
				70565	Brown - 191849 - leather boots	
					01-04-044-5316	128.50
				70565	McCollough - 189203-02 - gun clea	
					01-04-044-5316	19.75
				70565	Welsh - 189150-02 - gun cleaning f	
					01-04-044-5316	19.75
					Total :	168.00
54795	5/14/2019	15431 "D" ELECTRIC MOTORS, INC.	25117		3 HP MOTOR INSPECTION & EVA	
		YTD Amount: 4,457.96				
				70574	3 HP MOTOR INSPECTION & EVA	
					02-10-200-5304	225.00
					Total :	225.00
54796	5/14/2019	01306 ABINGTON TWP PUBLIC LIBRARY	APPROPRIATE		LIBRARY APPROPRIATION	
		YTD Amount: 61,905.67				
					LIBRARY APPROPRIATION	
					01-23-072-5334	2,134.35
					Total :	2,134.35
54797	5/14/2019	02053 ANALYTICAL LABORATORIES, INC.	TESTING		LABORATORY TESTING FOR MA	
		YTD Amount: 5,318.00				
				70577	LABORATORY TESTING FOR MA	
					02-10-200-5305	1,404.00
					Total :	1,404.00
54798	5/14/2019	14885 AND AIR CONDITIONING, NORTHAMPTO	04221902		PARTS FOR ADMIN AND RECEP /	
		YTD Amount: 19,327.75				

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Voucher List
TWP OF ABINGTON

Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54798	5/14/2019	14885	11 222 55 AND AIR CONDITIONING, NORTHAMPTO (Continued)			
				70647	Parts for Admin and Recep Area-\$2	
					07-01-500-7522	2,130.25
			05011901		NEW MINI SPLIT UNIT FOR H.R. !	
				70633	New Mini Split Unit for H.R. \$3,975.	
					07-01-500-7522	3,975.00
					Total :	6,105.25
54799	5/14/2019	15490	BERTIN, DIANE	REFUND	REFUND TRIP	
	YTD Amount:	50.00			REFUND TRIP	
					01-00-000-4427	50.00
					Total :	50.00
C-53 54800	5/14/2019	00707	BILLOWS ELECTRIC SUPPLY INC	SEE LIST	OUTLET BOX	
	YTD Amount:	2,913.56			OUTLET BOX	
				70582	02-10-200-5323	29.52
				70582	PVC, ELECTRICAL CONDUIT & FI	
					02-10-200-5322	44.17
					Total :	73.69
54801	5/14/2019	08346	BLUMENTHAL, JAY W	QUARTER COM	511 taxes Commission	
	YTD Amount:	90,818.28			511 taxes Commission	
					01-02-021-5305	48,528.98
					Total :	48,528.98
54802	5/14/2019	00187	BRYNER CHEVROLET INC.	915089 652846	REPAIRS TO TWP. CAR #502	
	YTD Amount:	3,850.98				

Voucher List
TWP OF ABINGTON

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Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54802	5/14/2019	00187	BRYNER CHEVROLET INC.	(Continued)		
				70552	REPAIRS TO TWP. CAR #502	
					01-14-186-5304	55.75
				70552	CHEVY POLICE BRAKES	
					01-14-186-5304	249.36
					Total :	305.11
54803	5/14/2019	15488	BUREAU OF COMMISSIONS, COMMONW		NOTARY PUBLIC APPLICATION F	
			NOTARY FEE			
				70571	Notary Public application fee for	
					01-04-040-5340	42.00
					Total :	42.00
54804	5/14/2019	14688	CARDMEMBER SERVICE	4798 5100 6331	COMMISSIONERS MEETING BRE	

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Voucher List
TWP OF ABINGTON

Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54804	5/14/2019	14688	CARDMEMBER SERVICE	(Continued)	COMMISSIONERS MEETING BRE	
					01-01-001-5301 IPAD FOR BOARDROOM	49.99
					01-01-005-5322 PLAQUES FOR COMMENDATION	239.94
					01-01-002-5300 APMM CONFERENCE REGISTRA	141.12
					01-01-002-5301 LICENSE PURCHASE FOR THE T	540.00
					07-01-500-7529 HOTEL DEPOSIT FOR CONFERE	2,136.00
					01-24-150-5301 RADIO CITY MUSIC TICKETS	396.27
					01-24-156-5331 ZIP TIES FOR POLIC EDEPARTM	4,225.00
					01-04-048-5304	68.91
					Total :	7,797.23
54805	5/14/2019	01453	CHELTENHAM TOWNSHIP	2ND QTR	WASTEWATER CHRGS CITY OF	
					WASTEWATER CHRGS CITY OF	
				3RD QTR	02-00-000-2000 WASTEWATER CHRGS CITY OF	323,895.44
					WASTEWATER CHRGS CITY OF	
					02-00-000-2000	314,437.14
					Total :	638,332.58

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Voucher List
TWP OF ABINGTON

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Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54806	5/14/2019	12200	COLONIAL ELECTRIC SUPPLY CO	SEE LIST	DOTTIE WALL ANCHORS, 20' WE	
		YTD Amount: 976.27				
				70573	DOTTIE WALL ANCHORS, 20' WE	
					02-00-000-7495	174.63
					Total :	174.63
54807	5/14/2019	13612	COMCAST	MAY	CABLE FOR VIDEO ARRANGMEI	
		YTD Amount: 84.00				
					CABLE FOR VIDEO ARRANGMEI	
					01-04-040-5307	16.80
					Total :	16.80
54808	5/14/2019	15313	COMCAST CABLE	MAY	INTERNET FOR SPECIAL VIDEO .	
		YTD Amount: 221.97				
					TWP SPC VIDEO ACCOUNT	
					01-01-002-5305	44.78
					Total :	44.78
54809	5/14/2019	15422	CONSTELLATION NEW ENERGY	MARCH	GAS SUPPLY FOR WWTP	
		YTD Amount: 3,403.61				
					GAS SUPPLY FOR WWTP	
					02-10-200-5308	606.59
					GAS SUPPLY FOR WWTP	
					02-10-203-5308	99.28
					Total :	705.87
54810	5/14/2019	00299	DELAWARE VALLEY CONCRETE INC	SEE LIST	CONCRETE REPAIRS TO EVERG	
		YTD Amount: 9,127.00				
				70413	Concrete repairs to Evergreen Man	
					01-24-158-5323	3,020.00
					Total :	3,020.00

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Voucher List
TWP OF ABINGTON

Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54811	5/14/2019	10315	DONNELLEY, R R	937834847	NON-TRAFFIC CITATIONS 200/PA	
		YTD Amount: 99.50				
				70527	Non-traffic citations 200/pack (5)	
					01-04-055-5303	99.50
					Total :	99.50
54812	5/14/2019	06452	DUFFY BROTHERS LLC, E	10061	WINDOW CLEANING-TOWNSHIP	
		YTD Amount: 605.00				
				70585	Window Cleaning-Township Bldg.-\$	
					01-01-030-5305	605.00
					Total :	605.00
54813	5/14/2019	14358	DYNA-TECH INDUSTRIES, LTD	97884	GENERATOR BLOCK HEATER & I	
		YTD Amount: 1,173.68				
				70566	GENERATOR BLOCK HEATER & I	
					02-10-203-5320	472.20
					Total :	472.20
54814	5/14/2019	01096	EAGLE POWER & EQUIP CORP	see list	CASE LOADER PARTS	
		YTD Amount: 10,440.38				
				70551	CASE LOADER PARTS	
					01-14-186-5304	3,173.32
				70630	CASE LOADER PARTS	
					01-14-186-5304	179.50
					Total :	3,352.82
54815	5/14/2019	01004	FISHER & SON CO., INC.	195672-in	LIQUID AND GRANULAR FERTILI.	
		YTD Amount: 2,252.00				
				70474	Liquid and granular fertilizers and	
					01-24-158-5323	2,252.00
					Total :	2,252.00

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Voucher List
TWP OF ABINGTON

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Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54816	5/14/2019	13608 FISHER ACE HARDWARE	5532 5628		BLACK SILICONE & MISC. FASTN	
		YTD Amount: 618.66				
				70567	BLACK SILICONE & MISC. FASTN	
					02-10-205-5322	6.88
				70567	NO TRESPASSING SIGN	
					02-10-200-5322	12.37
					Total :	19.25
54817	5/14/2019	00530 FOLEY CAT	pc0000325890		PARTS FOR P.W. PAVER	
		YTD Amount: 35,533.11				
				70553	PARTS FOR P.W. PAVER	
					01-14-186-5304	462.38
					Total :	462.38
54818	5/14/2019	00462 FRIENDS OF BRIAR BUSH	reimbursement		BIRDSEED FOR FEEDERS	
		YTD Amount: 2,436.10				
				70621	Birdseed for feeders	
					01-24-155-5323	59.94
			REIMBURSEME		OUTDOOR FIRE PIT WITH SCRE	
				70532	Outdoor fire pit with screen.	
					01-24-155-5324	175.00
				70532	Association of Nature Center	
					01-24-155-5301	130.00
				70532	Bee Bergvall Workshop - three atte	
					01-24-155-5234	85.00
				70532	Website hosting renewal with Wix.c	
					01-24-155-5303	168.00
				70532	Annual fee for online back up with	
					01-24-155-5304	99.50

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Voucher List
TWP OF ABINGTON

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Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54818	5/14/2019	00462	FRIENDS OF BRIAR BUSH	(Continued)		717.44
					Total :	
54819	5/14/2019	11873	GEORGE'S TOOL RENTAL	215888-3	FLOOR GRINDER RENTAL	
		YTD Amount: 531.38				
				70537	Floor Grinder Rental	
					01-24-153-5323	265.69
				70537	Floor Grinder Rental	
					01-24-154-5323	265.69
					Total :	531.38
54820	5/14/2019	00512	GEPPERT INC., WILLIAM A	SEE LIST	SUPPLIES FOR ACO BLDG	
		YTD Amount: 10,448.59				
				70556	SUPPLIES FOR ACO BLDG	
					01-00-000-2804	159.20
				70628	PROPANE TANK REFILLS	
					03-13-143-5325	75.96
				70586	Material for 2nd Flr. Admin.	
					07-01-500-7522	23.58
				70559	CEMENT MIX	
					02-10-205-5322	14.39
					Total :	273.13
54821	5/14/2019	00516	GERHARD'S INC	00144969	MICROWAVE - 2ND FLR. ADMIN.	
		YTD Amount: 3,343.94				
				70587	Microwave - 2nd Flr. Admin. Kitche	
					07-01-500-7522	375.00
					Total :	375.00
54822	5/14/2019	05517	GLASGOW, INC.	93030	40 TONS OF BLACK TOP FOR AL'	
		YTD Amount: 17,018.55				

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Voucher List
TWP OF ABINGTON

05/14/2019 10:48:01AM

Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54822	5/14/2019	05517	GLASGOW, INC.	(Continued)		
				70417	40 tons of black top for Alverthorpe 07-24-800-7572	1,964.20
					Total :	1,964.20
54823	5/14/2019	01069	GLENSIDE LAWN & GARDEN, INC.	22373	REPAIRS TO P.W. SMALL ENGINI	
		YTD Amount: 579.36				
				70595	REPAIRS TO P.W. SMALL ENGINI 01-14-186-5304	54.30
					Total :	54.30
54824	5/14/2019	00088	GLOBAL COMPUTER SUPPLIES	114151574	ANTI STATIC MAT	
		YTD Amount: 113.18				
				70317	anti static mat 01-04-058-5323	113.18
					Total :	113.18
54825	5/14/2019	13294	GLOCK PROFESSIONAL, INC.	REGISTRATION	REGISTRATION FOR GLOCK TR/	
		YTD Amount: 750.00				
				70646	Registration for Glock training - Buc 01-04-056-5234	750.00
					Total :	750.00
54826	5/14/2019	01110	GRAINGER, INC.	9144346328	MOUNTING BRACKETS	
		YTD Amount: 5,002.51				
				70578	MOUNTING BRACKETS 02-10-205-5322	23.95
					Total :	23.95
54827	5/14/2019	13001	HALLMARK KENNELS OPERATING CO.	4162	INVOICE #4162 - BOARDING FOR	
		YTD Amount: 176.00				

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Voucher List
TWP OF ABINGTON

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Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54827	5/14/2019	13001	HÅLLMARK KENNELS OPERATING CO. (Continued)	70564	Invoice #4162 - boarding for K9 Jas 01-04-049-5305	88.00 Total : 88.00
54828	5/14/2019	00197	HARRINGTON INDUSTRIAL PLASTIC	033 1118	CAPS, ADAPTERS AND PVC	
		YTD Amount: 145.02		70558	CAPS, ADAPTERS AND PVC 02-10-200-5322	81.41 Total : 81.41
54829	5/14/2019	00851	HOME DEPOT CREDIT SERVICES	22408	OUTLET COVERS, CHAIR CAPS,	
		YTD Amount: 12,472.78		70340	Outlet covers, chair caps, kitty 01-24-152-5323	501.78 Total : 501.78
54830	5/14/2019	15489	JONES, JORDAN	12087	REIMBURSEMENT FOR POLICE PI	
		YTD Amount: 400.00		70584	Reimbursement for Police Physical 01-04-056-5234	400.00 Total : 400.00
54831	5/14/2019	03652	KENCO HYDRAULICS, INC.	9426	(2) REBUILT HYDRAULIC CYLIND	
		YTD Amount: 3,856.56		70631	(2) REBUILT HYDRAULIC CYLIND 01-14-186-5304	2,309.97 Total : 2,309.97
54832	5/14/2019	05213	LAND MOBILE CORP	190423	POLICE LIGHTING FOR PARK PC	
		YTD Amount: 1,153.22				

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Voucher List
TWP OF ABINGTON

05/14/2019 10:48:01AM

Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54832	5/14/2019	05213	LAND MOBILE CORP (Continued)	70632	POLICE LIGHTING FOR PARK PC 01-14-186-5304	637.12 Total : 637.12
54833	5/14/2019	12361	LIBERTY PRODUCTS GROUP, INC	0167694	DENNIS ZAPPONE BUSINESS CA	
	YTD Amount: 710.00			70660	Dennis Zappone Business cards 01-01-001-5301	35.00
			0168290	70661	JIMMY DIPLACIDO BUSINESS CA Jimmy DiPlacido Business Cards 01-01-001-5301	45.00 Total : 80.00
C-62 54834	5/14/2019	15491	LICENCE, EILEEN	REFUND	REFUND CLASS Refund class 01-00-000-4427	50.00 Total : 50.00
	YTD Amount: 50.00					
54835	5/14/2019	05516	LOWE'S BUSINESS ACCOUNT	02327	PUTTY KNIVES , SPRAY BOTTLE	
	YTD Amount: 4,828.45			70596	PUTTY KNIVES , SPRAY BOTTLE 01-13-131-5323	67.46
			02455	70549	TOOLS & SUPPLIES FOR P.W. DI TOOLS & SUPPLIES FOR P.W. DI 01-13-131-5323	74.02
			07762	70626	PROPANE TANKS FOR PLASTIC PROPANE TANKS FOR PLASTIC 03-13-143-5325	42.64

Voucher List
TWP OF ABINGTON

Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54835	5/14/2019	05516	LOWE'S BUSINESS ACCOUNT	(Continued)		184.12
54836	5/14/2019	12834	MCANENEY, TOM	280721	FAA UAS SYMPOSIUM REIMBUR:	
		YTD Amount: 479.00				
				70575	FAA UAS Symposium reimburse	
					01-04-057-5234	479.00
					Total :	479.00
54837	5/14/2019	00898	MEENANS TRANS SERVICE INC, JOHN	19995	REPAIRS TO P.W. #103	
		YTD Amount: 5,367.69				
				70554	REPAIRS TO P.W. #103	
					01-14-186-5304	505.00
			20021		REPAIRS TO REFUSE #211	
				70629	REPAIRS TO REFUSE #211	
					01-14-186-5304	190.00
					Total :	695.00
54838	5/14/2019	12454	MICROSOFT	e080088615	JANUARY MONTHLY EMAIL SERV	
		YTD Amount: 7,927.45				
				69346	May Monthly Email Service	
					01-01-005-5305	1,585.35
					Total :	1,585.35
54839	5/14/2019	13292	MODERN GROUP LTD	ps1223957	BLADES FOR PARKS CHIPPER	
		YTD Amount: 308.00				
				70513	BLADES FOR PARKS CHIPPER	
					01-14-186-5304	308.00
					Total :	308.00
54840	5/14/2019	11845	MOYER INDOOR/OUTDOOR	APRIL	EXTERMINATING	
		YTD Amount: 2,127.50				

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Voucher List
TWP OF ABINGTON

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Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54840	5/14/2019	11845	MOYER INDOOR/OUTDOOR	(Continued)	ADMINISTRATION/POLICE	
					01-01-030-5305 TRAINING CENTER	44.00
					01-04-062-5317 PUBLIC WORKS	56.00
					01-13-130-5305 ARDSLEY COMMUNITY CENTER	56.00
					01-24-152-5305 BRIAR BUSH NATURE CENTER	52.00
					01-24-155-5305 ALVERTHORPE~	38.00
					01-24-157-5305 431 HOUSTON ROAD	45.00
					01-24-157-5305 WWTP	32.00
					02-10-200-5305 REFUSE	56.50
					14-12-100-5305	46.00
					Total :	425.50
54841	5/14/2019	08278	MSC INDUSTRIAL SUPPLY COMPANY	c8281060	GRINDING WHEELS, EMORY CLC	
			YTD Amount: 1,102.45			
				70570	GRINDING WHEELS, EMORY CLC	
					02-10-200-5322	248.04
					Total :	248.04
54842	5/14/2019	15492	NAGELE, JOHN	REFUND	REFUND CLASS	
			YTD Amount: 100.00			

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Voucher List
TWP OF ABINGTON

Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54842	5/14/2019	15492	NÄGELE, JOHN	(Continued)	Refund class 01-00-000-4427	Total : 100.00 100.00
54843	5/14/2019	01034	NAPAAUTO PARTS	4607-501618	12 VOLT POWER INVERTER	
	YTD Amount:	3,085.27				
				70569	12 VOLT POWER INVERTER	
				70569	17-10-851-7504 ATV SEALANT & HYDRAULIC HO:	139.00
					02-10-205-5322	41.43
					Total :	180.43
54844	5/14/2019	11868	NEW HOLLAND FORD	041819AT 261	2019 FORD F-550	
	YTD Amount:	217,565.00				
				70592	2019 FORD F-550	
					07-13-575-7555	57,699.00
					Total :	57,699.00
54845	5/14/2019	15493	NUGENT, ALICE	REFUND	REFUND CLASS	
	YTD Amount:	100.00			Refund class 01-00-000-4427	100.00
					Total :	100.00
54846	5/14/2019	14925	PAYMENT PROCESSING, PECO	APRIL	GAS FOR ROUND HOUSE AT CRI	
	YTD Amount:	494.19			GAS FOR ROUND HOUSE 01-24-157-5308	44.25
					Total :	44.25

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Voucher List
TWP OF ABINGTON

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Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54847	5/14/2019	10464	PETSMART		ANIMAL FOOD AND ANIMAL CAR	
		YTD Amount: 805.11	SEE LIST			
				69967	Animal food and animal care produ	
					01-24-155-5323	33.69
					Total :	33.69
54848	5/14/2019	13301	PFM ASSET MANAGEMENT LLC	MAC-M0319-10	INVESTMENT ADVISORY SERVIC	
		YTD Amount: 5,108.83			INVESTMENT ADVISORY SERVIC	
					05-01-028-5305	324.76
					INVESTMENT ADVISORY SERVIC	
					05-01-029-5305	324.75
					Total :	649.51
C-66 54849	5/14/2019	10814	POWERS, MICHAEL	REFUND	REFUND CLASS	
		YTD Amount: 100.00			Refund class	
					01-00-000-4427	100.00
					Total :	100.00
54850	5/14/2019	05858	PPC LUBRICANTS	1654452	OIL/ GREASE	
		YTD Amount: 9,471.61				
				70555	OIL/ GREASE	
					01-14-186-5310	877.80
					Total :	877.80
54851	5/14/2019	04032	PREMIUM CLEANING SERVICE CORP	50812	APRIL	
		YTD Amount: 2,241.75				
				69589	April	
					01-24-157-5305	150.00
					Total :	150.00

Voucher List
TWP OF ABINGTON

Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54852	5/14/2019	08102	R & R PRODUCTS, INC.	CD2310231	CARBIDE TIPS FOR PARKS LAWI	
		YTD Amount: 1,307.50				
				70597	CARBIDE TIPS FOR PARKS LAWI	
					01-14-186-5304	1,307.50
					Total :	1,307.50
54853	5/14/2019	01309	REIT LUBRICANTS CO.	1012285	55 GALLON DRUM OF HYDRAULI	
		YTD Amount: 8,711.83				
				70579	55 GALLON DRUM OF HYDRAULI	
					02-10-200-5320	321.06
					Total :	321.06
C-67 54854	5/14/2019	14105	RIGGINS, INC.	74993651	7500.0 GALLONS OF UNLEADED	
		YTD Amount: 168,268.61				
				70593	7500.0 GALLONS OF UNLEADED	
					01-14-186-5310	15,211.50
					Total :	15,211.50
54855	5/14/2019	05194	RODON SIGNS INC.	17595	SIGNS FOR UNEVEN PAVEMENT	
		YTD Amount: 1,630.00				
				70624	SIGNS FOR UNEVEN PAVEMENT	
					01-13-131-5323	200.00
					Total :	200.00
54856	5/14/2019	00981	ROSLYN SUPPLY-GULFEAGLE 103	S8616472.001	SPRAY PAINT FOR P.W.	
		YTD Amount: 1,354.91				
				70636	SPRAY PAINT FOR P.W.	
					01-13-131-5323	11.00
					Total :	11.00
54857	5/14/2019	00053	SAXON OFFICE TECHNOLOGY, INC.	91947	MONTHLY PRINT SERVICE	
		YTD Amount: 18,409.62				

Voucher List
TWP OF ABINGTON

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Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54857	5/14/2019	00053 ^{17 657 62} SAXON OFFICE TECHNOLOGY, INC.	(Continued)		MONTHLY PRINT SERVICE	
					01-01-005-5305	752.00
					Total :	752.00
54858	5/14/2019	15494 SAYLOR, COLEEN	REFUND		REFUND TRIP	
		YTD Amount: 100.00			REFUND TRIP	
					01-00-000-4427	100.00
					Total :	100.00
54859	5/14/2019	15124 SHECHTMAN TREE CARE, LLC	19395		TREE WORK	
		YTD Amount: 1,490.00				
				70465	EMERGENCY TREE WORK FOR	
					01-00-000-2804	1,490.00
					Total :	1,490.00
54860	5/14/2019	01882 SHERWIN WILLIAMS CO.	2325-9		REPLACEMENT BLADE FOR FLO	
		YTD Amount: 3,718.76				
				70536	Replacement blade for floor grinder	
					01-24-153-5323	125.00
				70536	Replacement blade for floor grinder	
					01-24-154-5323	125.00
					Total :	250.00
54861	5/14/2019	15495 SPALL, ERNESTINE	REFUND		REFUND TRIP	
		YTD Amount: 100.00			REFUND TRIP	
					01-00-000-4427	100.00
					Total :	100.00

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Voucher List
TWP OF ABINGTON

Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54862	5/14/2019	12730	STATE WORKER'S INS. FUND	6 OF 11	SWIF PAYMENT	
		YTD Amount: 21,541.00			SWIF PAYMENT	
					01-15-091-5215	3,918.00
					Total :	3,918.00
54863	5/14/2019	00495	UNITED PARCEL SERVICE	SHIPPER #F11F	OVERNIGHT MAILINGS	
		YTD Amount: 206.22			OVERNIGHT MAILINGS	
					01-01-002-5306	29.06
					Total :	29.06
54864	5/14/2019	13648	UNITED SITE SERVICES	114-8282226	PORTABLE TOILET RENTALS~	
		YTD Amount: 794.70			Addition of Roychester Park Rental	
				70131	01-24-157-5305	125.00
					Total :	125.00
54865	5/14/2019	00114	VERIZON	APRIL	TELEPHONE BILLINGS	
		YTD Amount: 5,121.08				

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Voucher List
TWP OF ABINGTON

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Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54865	5/14/2019	00114	VERIZON		(Continued)	
					TELEPHONE BILLINGS ~	
					01-01-002-5307	357.74
					TELEPHONE BILLINGS~	
					01-15-091-5307	120.00
					TELEPHONE BILLINGS~	
					14-12-100-5307	5.00
					TELEPHONE BILLINGS~	
					01-24-150-5307	78.73
					TELEPHONE BILLINGS~	
					01-24-152-5307	5.00
					TELEPHONE BILLINGS~	
					01-24-154-5307	23.54
					TELEPHONE BILLINGS~	
					01-24-155-5307	10.00
					TELEPHONE BILLINGS~	
					02-10-200-5307	214.47
					TELEPHONE BILLINGS~	
					02-10-203-5307	113.20
					TELEPHONE BILLINGS~	
					01-00-000-1300	23.71
					HIGHWAY	
					01-01-002-5307	65.70
					Total :	1,017.09
54866	5/14/2019	03210	VERIZON		LONG DISTANC	
					Long Dist Centrex lines outside twp	
					YTD Amount: 66.02	

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Voucher List
TWP OF ABINGTON

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Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54866	5/14/2019	03210	VERIZON		(Continued)	
					Long Dist Centrex lines outside twp	
					01-01-002-5307	3.76
					Long Dist Centrex lines outside twp	
					01-24-150-5307	0.22
					Long Dist Centrex lines outside twp	
					02-10-200-5307	8.67
					Long Dist Centrex lines outside twp	
					01-00-000-1300	1.03
					Total :	13.68
C-71 54867	5/14/2019	08719	VERIZON	APRIL	Police & Fire training facility~	
	YTD Amount: 749.34				Police & Fire training facility~	
					01-04-040-5307	74.12
					Police & Fire training facility~	
					01-15-064-5307	71.18
					Total :	145.30
54868	5/14/2019	08044	VERIZON WIRELESS	APRIL	MONTHLY VERIZON WIRELESS	
	YTD Amount: 17,278.15					

Voucher List
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Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54868	5/14/2019	08044	12 767 07 VERIZON WIRELESS	(Continued)	MONTHLY VERIZON WIRELESS~ 01-00-000-2155	418.40
					MONTHLY VERIZON WIRELESS~ 01-01-002-5307	64.96
					MONTHLY VERIZON WIRELESS~ 01-04-040-5307	1,020.80
					MONTHLY VERIZON WIRELESS~ 01-04-048-5323	32.46
					MONTHLY VERIZON WIRELESS~ 01-04-057-5323	116.94
					MONTHLY VERIZON WIRELESS~ 01-04-060-5323	84.28
					MONTHLY VERIZON WIRELESS~ 01-06-081-5305	6.79
					MONTHLY VERIZON WIRELESS~ 01-07-110-5305	94.97
					MONTHLY VERIZON WIRELESS~ 01-13-130-5305	570.83
					MONTHLY VERIZON WIRELESS~ 01-15-057-5307	54.96
					MONTHLY VERIZON WIRELESS~ 01-15-063-5307	54.96
					MONTHLY VERIZON WIRELESS~ 01-24-150-5307	109.92
					MONTHLY VERIZON WIRELESS~ 02-10-200-5307	281.20

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Voucher List
TWP OF ABINGTON

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Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54868	5/14/2019	08044	11 767 07 VERIZON WIRELESS		(Continued)	
					MONTHLY VERIZON WIRELESS~	
					06-04-012-5333	34.63
					MONTHLY VERIZON WIRELESS~	
					14-12-100-5307	164.88
					TECHNOLOGY	
					01-01-005-5322	320.08
					POLICE CAR COMPUTERS - DAT.	
					01-04-043-5323	40.01
					POLICE CAR COMPUTERS - DAT.	
					01-04-057-5320	40.01
					Total :	3,511.08
C-73 54869	5/14/2019	12843	VERIZON WIRELESS	MAY	MODEMS/POLICE CARS	
			YTD Amount: 5,402.84		MODEMS FOR POLICE CARS	
					01-04-055-5305	1,080.43
					Total :	1,080.43
54870	5/14/2019	10330	VICTORY GARDENS INC	52801 52800	20 YARDS OF TOPSOIL AND 20 Y	
			YTD Amount: 900.00			
				70466	20 yards of topsoil and 20 yards of	
					01-24-158-5323	900.00
					Total :	900.00
54871	5/14/2019	07500	VILE, SUSAN ELIZABETH	MAY 3, 2019	TRANSCRIPTION/EDITING OF MI	
			YTD Amount: 5,568.00		Transcription/Editing of minutes for	
					01-01-002-5305	147.00
					Total :	147.00

Voucher List
TWP OF ABINGTON

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Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54872	5/14/2019	15497	VIMCO	609015	MISC. CONSTRUCTION SUPPLIE	
		YTD Amount: 535.00				
				70589	MISC. CONSTRUCTION SUPPLIE	
					07-00-967-7200	535.00
					Total :	535.00
54873	5/14/2019	04542	WEBER CO., INC, C.L.	IVC40105	2 - AIR FITTINGS FOR NEW AIR C	
		YTD Amount: 46.29				
				69937	2 - AIR FITTINGS FOR NEW AIR C	
					02-10-205-5322	46.29
					Total :	46.29
54874	5/14/2019	01032	WEINSTEIN SUPPLY CORP.	S023183387.00	PVC TEE & COUPLING	
		YTD Amount: 719.53				
				70576	PVC TEE & COUPLING	
					02-10-205-5322	152.14
					Total :	152.14
54875	5/14/2019	15496	WINTERS, KAREN	POOL REFUND	Refund pool membership early disc	
		YTD Amount: 36.00			Refund pool membership early disc	
					01-00-000-4426	36.00
					Total :	36.00
54876	5/14/2019	10152	YOUNG REMBRANDTS	8114487	ART PROGRAM	
		YTD Amount: 220.00				
				70539	Art Program	
					01-24-156-5331	220.00
					Total :	220.00
83 Vouchers for bank code : ap2						Bank total : 820,821.10

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Voucher List
TWP OF ABINGTON

Bank code : ap2

<u>Voucher</u>	<u>Date</u>	<u>Vendor</u>	<u>Invoice</u>	<u>PO #</u>	<u>Description/Account</u>	<u>Amount</u>
83 Vouchers in this report						Total vouchers : 820,821.10

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Voucher List
TWP OF ABINGTON

05/21/2019 4:15:47PM

Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54877	5/20/2019	15510	NORTH PENN VFW POST 676, HOME AS: BEEF & BEER		WAR MEMORIAL BEEF AND BEEI	
		YTD Amount: 1,530.00			WAR MEMORIAL BEEF AND BEEI	
					12-00-000-2511	1,530.00
					Total :	1,530.00
54878	5/20/2019	00017	ACKER'S HARDWARE, INC.	1905-034371	10 SNAP KNIVES FOR EAC	
		YTD Amount: 811.78			10 SNAP KNIVES FOR EAC	
					01-00-000-2512	7.42
					Total :	7.42
C-76 54879	5/20/2019	02961	ACKER'S HARDWARE, INC.	SEE LIST	PLUMBING & MISC SUPPLIES	
		YTD Amount: 415.20				
				70702	Repairs at Alverthorpe Park, MiniGr	
					01-24-151-5323	155.72
					Total :	155.72
54880	5/20/2019	00301	AIKIDO USA LLC	CLASS	AIKIDO INSTRUCTOR	
		YTD Amount: 5,520.00				
				70687	AIKIDO INSTRUCTOR	
					01-24-156-5331	2,032.00
					Total :	2,032.00
54881	5/20/2019	08855	AIRGAS USA LLC	9961327575	ACETYLENE/OXYGEN CYCLINDE	
		YTD Amount: 494.11				
				69325	MAY ACETYLENE/OXYGEN CYCL	
					01-24-157-5323	95.79
					Total :	95.79

Voucher List
TWP OF ABINGTON

Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54882	5/20/2019	12309 ALLIED LANDSCAPE SUPPLY	112513		CONCRETE PAVERS FOR OLD V, CONCRETE PAVERS FOR OLD V, 07-07-566-7528	711.00 Total : 711.00
		YTD Amount: 7,074.16				
54883	5/20/2019	05205 AMERICAN UNIFORM	188736-01 1887		PARK RANGER FULL UNIFORM A	
		YTD Amount: 12,634.68				
				69338	Park Ranger Full Uniform and Acce	
					01-24-159-5316	563.88
			SEE LIST		WILSBACH - 189149-01 - KEVLAR	
				70682	Wilsbach - 189149-01 - kevlar glove	
					01-04-044-5316	36.25
				70682	Welsh - 189150-02 - gun cleaning	
					01-04-044-5316	19.75
				70682	Scholl - 189162-01 - battery charge	
					01-04-044-5316	228.60
				70682	Saurman, D - 189166-03 - kevlar gl	
					01-04-044-5316	36.25
				70682	Jones, J - 189170-01 - kevlar glove	
					01-04-044-5316	36.25
				70682	Hummel - 189172 - remaining balai	
					01-04-044-5316	36.25
				70682	Doyle and Ottenbreit - 191643 - nar	
					01-04-043-5316	35.25
				70682	Doyle and Ottenbreit - 191643 - nar	
					01-04-044-5316	23.50
					Total :	1,015.98

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Voucher List
TWP OF ABINGTON

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Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54884	5/20/2019	13322 AMERIGREEN INC.	A0028		HAULING OF WASTEWATER BIO	
		YTD Amount: 37,260.85			HAULING OF WASTEWATER BIO	
					02-10-200-5305	10,366.95
					Total :	10,366.95
54885	5/20/2019	11893 ANDERSON WELDING	5127		ATFD FIRE TRAINING PROGRAM	
		YTD Amount: 740.00				
				70561	ATFD Fire Training Programs. Sev	
					01-15-064-5322	740.00
					Total :	740.00
54886	5/20/2019	14706 AQUATIC ANALYSTS, INC.	115-19		FOUNTAIN FOR POND AT ALVER	
		YTD Amount: 8,579.50				
				70243	Fountain for pond at Alverthorpe,	
					07-24-800-7562	7,635.00
				70243	Fountain for pond at Alverthorpe,	
					01-24-151-5305	694.50
					Total :	8,329.50
54887	5/20/2019	10215 ARBOR DAY FOUNDATION	MEMBERSHIP		ANNUAL ARBOR DAY FOUNDATI	
		YTD Amount: 25.00				
				70653	Annual Arbor Day Foundation Mem	
					01-24-150-5301	25.00
					Total :	25.00
54888	5/20/2019	08369 ATLANTIC TACTICAL	SI-10588710		SPECIAL POLICE UNIFORMS - JC	
		YTD Amount: 2,910.91				
				70679	Special Police Uniforms - John Stai	
					01-04-041-5316	93.90
					Total :	93.90

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Voucher List
TWP OF ABINGTON

05/21/2019 4:15:47PM

Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54889	5/20/2019	15384 AXON ENTERPRISES, INC YTD Amount: 167,823.39	SI-1588255		TASER 60 YEAR 3 PAYMENT - IN	
				70583	Taser 60 Year 3 payment - Invoice 01-04-043-5322	9,768.00
					Total :	9,768.00
54890	5/20/2019	07829 BIASE LANDSCAPING LLC YTD Amount: 5,217.00	BUSINESS DIS		SPRING CLEAN UP - TRIM SHRU	
				70727	SPRING CLEAN UP - TRIM SHRU 07-01-502-7511	3,667.00
					MOW ISLANDS FOR THE MONTH 07-01-502-7511	1,025.00
					Total :	4,692.00
54891	5/20/2019	00707 BILLOWS ELECTRIC SUPPLY INC YTD Amount: 3,130.66	4302206-00		ELECTRICAL BOX COVERS	
				70169	ELECTRICAL BOX COVERS 17-10-851-7498	9.46
			4311628-00 431		ELECTRICAL STRUT AND SUPPL	
				70328	ELECTRICAL STRUT AND SUPPL 02-00-000-7497	207.64
					Total :	217.10
54892	5/20/2019	13182 BOSTON MUTUAL LIFE INSURANCE YTD Amount: 56,925.47	MAY		MONTHLY LIFE AND DISABILITY I	

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Voucher List
TWP OF ABINGTON

05/21/2019 4:15:47PM

Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54892	5/20/2019	13182	BOSTON MUTUAL LIFE INSURANCE	(Continued)	MONTHLY LIFE AND DISABILITY I 01-00-000-2460	4,844.72
					MONTHLY LIFE AND DISABILITY I 01-00-000-2461	3,566.80
					MONTHLY LIFE AND DISABILITY I 01-00-000-2250	2,677.27
					05-01-029-5215	168.00
					Total :	11,256.79
54893	5/20/2019	13928	BUREAU OF WASTE MANAGEMENT, COI PERMIT		2018 ANNUAL REPORT TRANSFE	
			YTD Amount: 700.00		2018 ANNUAL REPORT TRANSFE	
					14-12-103-5305	700.00
					Total :	700.00
54894	5/20/2019	04767	CINTAS CORPORATION	MARCH/APRIL	RUG RENTAL WWTP	
			YTD Amount: 485.79		RUG RENTAL WWTP	
					02-10-200-5305	207.48
					Total :	207.48
54895	5/20/2019	12951	CLARKE, LLC, RUDOLPH	70301	LAND DEVELOPMENT~	
			YTD Amount: 144,878.23		LAND DEVELOPMENT~	
				70303	07-00-000-2451	7,267.50
					LAND DEVELOPMENT~	
					07-00-000-2451	3,037.50

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Voucher List
TWP OF ABINGTON

Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54895	5/20/2019	12951 CLARKE, LLC, RUDOLPH	(Continued) 70956		1073 OLD YORK ROAD BET 1073 OLD YORK ROAD BET	
			70957		07-00-000-2451 1603 OLD YORK ROAD-DJS 1603 OLD YORK ROAD-DJS	202.50
			70958		07-00-000-2451 1768 KIMBALL LAND DEVELOPMI 1768 KIMBALL LAND DEVELOPMI	337.50
			70959		07-00-000-2451 261 OLD YORK ROAD-GALMAN 261 OLD YORK ROAD-GALMAN	112.50
			70960		07-00-000-2451 2806 TURNER AVENUE 2806 TURNER AVENUE	157.50
			70961		01-01-003-5201 900 ESTON ROAD BURGER KING 900 ESTON ROAD BURGER KING	296.00
			70963		07-00-000-2451 ABINGTON V LEVIN ABINGTON V LEVIN	67.50
			70964		01-01-003-5201 BAEDERWOOD ~ BAEDERWOOD ~	18.50
			70965		01-01-003-5201 BURTON LITIGATION BURTON LITIGATION	3,600.00
					01-01-003-5201	240.50

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Voucher List
TWP OF ABINGTON

Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54895	5/20/2019	12951 CLARKE, LLC, RUDOLPH	(Continued) 70966		SWITCHVILLE CROSSINGS SWITCHVILLE CROSSINGS	
			70968		07-00-000-2451 HYDOCK LITIGATION HYDOCK LITIGATION	135.00
			70971		01-01-003-5201 MANOR COLLEGE LITIGATION MANOR COLLEGE LITIGATION	148.00
			70972		01-01-003-5201 SUSSMAN DEALERSHIP~ SUSSMAN DEALERSHIP~	555.00
			70973		07-00-000-2451 O'NEILL CONSULTING O'NEILL CONSULTING	405.00
			70974		01-01-003-5201 PACKER LITIGATION MATTER PACKER LITIGATION MATTER	1,350.50
			70976		01-01-003-5201 BODE CONTRACT BODE CONTRACT	129.50
			70977		01-01-003-5201 RYDAL WATERS RYDAL WATERS	462.50
			70978		07-00-000-2442 1369 ROTHLEY 1369 ROTHLEY	427.50
					01-01-003-5201	314.50

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Voucher List
TWP OF ABINGTON

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Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54895	5/20/2019	12951 CLARKE, LLC, RUDOLPH	(Continued) 70979		LIQUOR LICENSE-STUDION MOV LIQUOR LICENSE-STUDION MOV	
			70980		07-00-000-2451 SUSSMAN LAND DEVELOPMENT SUSSMAN LAND DEVELOPMENT	721.50
			70981		07-00-000-2451 TRI-STATE ANTIQUE /MOTION TRI-STATE ANTIQUE /MOTION	630.00
			70982		01-01-003-5201 MITTLEMAN V PHILA PRESBYTE MITTLEMAN V PHILA PRESBYTE	18.50
					01-01-003-5201	92.50
					Total :	20,727.50
54896	5/20/2019	08363 CODE INSPECTIONS INC	A-4147		BCO SERVICES	
		YTD Amount: 3,472.50				
				70704	BCO SERVICES- APRIL 2019	
					01-06-084-5305	422.50
					Total :	422.50
54897	5/20/2019	14978 COMCAST	APRIL & MAY		TELEPHONE CHARGES FOR PUI	
		YTD Amount: 301.20				
					PHONE SERVICE	
					01-13-130-5305	119.90
					Total :	119.90
54898	5/20/2019	15235 COMCAST	APRIL & MAY		INTERNET FOR CRESTMONT CL	
		YTD Amount: 591.29				
					INTERNET FOR CRSTMONT CLU	
					01-24-153-5305	233.70

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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54898	5/20/2019	15235	COMCAST	(Continued)	Total :	233.70
54899	5/20/2019	15371	COMCAST	MAY	PHONE SERVICE FOR CRESTMC	
		YTD Amount: 489.62			PHONE SERVICE FOR CRESTMC	
					01-08-085-5307	62.11
					Total :	62.11
54900	5/20/2019	06524	COMCAST BUSINESS	MAY	PARKS DEPARTMENT PHONES~	
		YTD Amount: 4,408.48				
				69394	May	
					01-24-150-5307	236.94
				69394	May	
					01-24-151-5307	118.84
				69394	May	
					01-24-152-5307	135.39
				69394	May	
					01-24-155-5307	390.67
					Total :	881.84
54901	5/20/2019	07341	COMCAST CABLE	MAY	INTERNET SERVICE FOR WASTE	
		YTD Amount: 895.86			INTERNET SERVICE FOR WASTE	
					02-10-200-5305	177.18
					Total :	177.18
54902	5/20/2019	08759	COMCAST CABLE	MAY	525 WALNUT LANE	
		YTD Amount: 314.75			525 WALNUT LANE	
					01-04-058-5322	62.95
					Total :	62.95

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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54903	5/20/2019	10783	COMCAST CABLE	MAY	MONTHLY CABLE ROSLYN PARK	
		YTD Amount: 434.50			MONTHLY CABLE ROSLYN PARK	
					01-24-158-5305	86.90
					Total :	86.90
54904	5/20/2019	03261	CONROY'S CLEANING INC	APRIL	CLEANING SERVICE	
		YTD Amount: 8,315.00			CLEANING SERVICE	
					01-04-062-5317	630.00
					Total :	630.00
54905	5/20/2019	14922	COUGHLIN, MICHAEL	REIMBURSEME	HOSPITAL REIMBURSEMENT FC	
		YTD Amount: 600.00			HOSPITAL REIMBURSEMENT FC	
					01-28-012-5111	600.00
					Total :	600.00
54906	5/20/2019	13388	COVANTA ENERGY, LLC	APRIL	MUNICIPAL SOLID WASTE	
		YTD Amount: 581,749.70			MUNICIPAL SOLID WASTE	
					14-12-103-5305	138,128.32
					Total :	138,128.32
54907	5/21/2019	00851	HOME DEPOT CREDIT SERVICES	SEE LIST	MINI GOLF REPAIRS	
		YTD Amount: 13,336.82				

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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54907	5/21/2019	00851	HOME DEPOT CREDIT SERVICES	(Continued)		
				70690	Mini Golf Repairs	
					01-24-151-5323	199.33
				70691	Repairs at Penbryn and Crestmont	
					01-24-153-5323	184.35
				70691	Repairs at Penbryn and Crestmont	
					01-24-154-5323	324.71
				70423	Batteries, toilet brushes, twine,	
					01-24-157-5323	155.65
					Total :	864.04
54908	5/21/2019	12951	CLARKE, LLC, RUDOLPH	71081	1073 OLD YORK ROAD BET	
			YTD Amount: 133,779.23		1073 OLD YORK ROAD BET	
					07-00-000-2451	652.50
				71082	1603 OLD YORK ROAD	
					1603 OLD YORK ROAD	
					07-00-000-2451	315.00
				71083	1768 KIMBALL	
					1768 KIMBALL	
					07-00-000-2451	90.00
				71084	261 OLD YORK ROAD	
					261 OLD YORK ROAD	
					07-00-000-2451	45.00
				71085	2806 TURNER AVENUE	
					2806 TURNER AVENUE	
					01-01-003-5201	166.50

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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54908	5/21/2019	12951 CLARKE, LLC, RUDOLPH	(Continued) 71086		629 ROSLYN AVENUE 629 ROSLYN AVENUE	
			71087		01-01-003-5201 900 EASTON ROAD- BURGER KII 900 EASTON ROAD- BURGER KII	292.50
			71088		07-00-000-2451 ABH BUILDERS ABH BUILDERS	45.00
			71089		07-00-000-2451 ABINGTON V LEVIN ABINGTON V LEVIN	45.00
			71090		01-01-003-5201 BAEDERWOOD LAND DEVELOPT BAEDERWOOD LAND DEVELOPT	1,998.00
			71091		01-01-003-5201 BURTON LITIGATION BURTON LITIGATION	337.50
			71092		01-01-003-5201 CROWN CASTLE CROWN CASTLE	647.50
			71093		01-01-003-5201 SWITCHVILLE SWITCHVILLE	111.00
			71094		07-00-000-2451 ELMER/DEPOSITION ELMER/DEPOSITION	652.50
					01-01-003-5201	37.00

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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54908	5/21/2019	12951 CLARKE, LLC, RUDOLPH	(Continued) 71095		HYDOCK LTITGATION HYDOCK LTITGATION	
			71096		01-01-003-5201 JEFFERSON HEALTH JEFFERSON HEALTH	758.50
			71099		07-00-000-2451 LIQUOR LICENSES LIQUOR LICENSES	45.00
			71100		01-01-003-5201 MANOR COLLEGE LITIGATION MANOR COLLEGE LITIGATION	220.00
			71101		01-01-003-5201 MEDIPLEX MEDIPLEX	92.50
			71102		07-00-000-2451 O'NEILL CONSULTING O'NEILL CONSULTING	765.00
			71103		01-01-003-5201 O'NEILL CONSULTING O'NEILL CONSULTING	1,332.00
			71105		01-01-003-5201 PACKER LITIGATION MATTER PACKER LITIGATION MATTER	92.50
			71109		01-01-003-5201 1369 ROTHLEY 1369 ROTHLEY	166.50
					01-01-003-5201	37.00

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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54908	5/21/2019	12951	CLARKE, LLC, RUDOLPH (Continued) 71111		TAX ASSESSMENT APPEALS TAX ASSESSMENT APPEALS	
			71112		01-01-003-5202 TRI-STATE ANTIQUES/MOTION TRI-STATE ANTIQUES/MOTION	610.50
			71113		01-01-003-5201 MITTLEMAN V PHILA PRESBY MITTLEMAN V PHILA PRESBY	18.50
					01-01-003-5201	55.50
					Total :	9,628.50
54909	5/21/2019	00299	DELAWARE VALLEY CONCRETE INC	345784	REDI MIX CONCRETE	
	YTD Amount: 9,837.00					
				70643	REDI MIX CONCRETE	
					07-00-967-7200	710.00
					Total :	710.00
54910	5/21/2019	15500	DELAWARE VALLEY HEALTH TRUST	APRIL19-WELLI	WELLNESS PRESENTATION - LU	
	YTD Amount: 726.94					
				70638	Wellness Presentation - lunch prov	
					01-04-055-5305	726.94
					Total :	726.94
54911	5/21/2019	09525	DVMMA	TRAINING19-AE	MICROSOFT EXCEL CORE CLAS	
	YTD Amount: 1,375.00					
				70683	Microsoft Excel Core Class - 5/2/19	
					01-04-056-5234	100.00
					MICROSOFT EXCEL CORE 2016	
					01-24-155-5234	25.00

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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54911	5/21/2019	09525	DVMMA	(Continued)		Total : 125.00
54912	5/21/2019	14523	E Z STORAGE	JUNE	JUNE STORAGE FOR 2053 PARK	
		YTD Amount: 722.00			JUNE STORAGE FOR 2053 PARK	
					01-06-088-5305	123.00
					Total :	123.00
54913	5/21/2019	09408	EAGLE POINT GUN SHOP	101742	1 CS P9HST3 - \$269.39, 1CS 9023	
		YTD Amount: 9,728.01				
				70652	1 cs P9HST3 - \$269.39, 1cs 90235	
					01-04-056-5322	719.59
					Total :	719.59
C-90 54914	5/21/2019	07484	EAGLE TRUCK EQUIPMENT	17503	REFUSE TRUCK REPAIR PARTS	
		YTD Amount: 57,670.23				
				70507	REFUSE TRUCK REPAIR PARTS	
					01-14-186-5304	2,946.28
					Total :	2,946.28
54915	5/21/2019	12977	EAW SECURITY	53248	LOCK PARTS	
		YTD Amount: 3,740.53				
				70688	Lock parts	
					01-24-152-5323	424.50
					Total :	424.50
54916	5/21/2019	07387	ENNIS-FLINT, INC	234030	PROPANE HEAT TORCH TO BE L	
		YTD Amount: 850.55				
				70598	PROPANE HEAT TORCH TO BE L	
					06-13-012-5323	754.42
				70598	PROPANE HEAT TORCH TO BE L	
					06-13-013-5323	96.13

Voucher List
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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54916	5/21/2019	07387	ENNIS-FLINT, INC	(Continued)		Total : 850.55
54917	5/21/2019	01100	EUREKA STONE QUARRY, INC.	292196	BLACK TOP FOR ROADWAYS	
		YTD Amount: 12,373.07				
				70199	BLACK TOP FOR ROADWAYS	
					07-00-967-7200	5,425.02
					Total :	5,425.02
54918	5/21/2019	13114	FASTENAL COMPANY	PAWIG60321	MISC HARDWARE	
		YTD Amount: 2,430.63				
				70580	MISC HARDWARE	
					02-00-000-7497	40.70
					Total :	40.70
C-91 54919	5/21/2019	08830	FERGUSON PLUMBING AND HEATING	2682649	PIPE, THREAD AND DIE	
		YTD Amount: 4,695.05				
				70336	PIPE, THREAD AND DIE	
					02-10-200-5304	81.86
				70336	PIPE, THREAD AND DIE	
					02-10-200-5317	11.19
				2727587	PLUMBING DRAIN	
				70285	Plumbing drain	
					01-24-153-5323	6.91
				2879866	10' OF GALVANIZED PIPE	
				70581	10' OF GALVANIZED PIPE	
					02-10-200-5304	18.20
					Total :	118.16
54920	5/21/2019	01778	FINK, STEVEN	TUITION	TUITION REIMBURSEMENT	
		YTD Amount: 13,585.36				

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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54920	5/21/2019	01778 FINK, STEVEN	(Continued)		TUITION REIMBURSEMENT	
					10-00-040-5190	3,906.88
					Total :	3,906.88
54921	5/21/2019	14895 FIREHOUSE SOFTWARE, ESO SOLUTIONS	16639		FIRHOUSE SOFTWARE FH INSPEI	
		YTD Amount: 1,785.00		70699	FIREHOUSE Software FH Inspectc	
					01-15-057-5320	1,785.00
					Total :	1,785.00
54922	5/21/2019	01004 FISHER & SON CO., INC.	00000196076-IN		26 SOIL TESTS, VARIOUS LOCAT	
		YTD Amount: 3,084.00		69500	26 Soil tests, various locations	
					01-24-158-5323	832.00
					Total :	832.00
54923	5/21/2019	13608 FISHER ACE HARDWARE	5702		PAINT FOR RAIN BARREL	
		YTD Amount: 636.63			PAINT FOR RAIN BARREL	
					01-00-000-2512	17.97
					Total :	17.97
54924	5/21/2019	00512 GEPPERT INC., WILLIAM A	89817 90656 90		PAINT & CAULK FOR PUMPING S	
		YTD Amount: 10,523.96		70656	PAINT & CAULK FOR PUMPING S	
					02-10-203-5317	18.40
				70664	Electrical supplies for garage outlet	
					01-24-155-5323	56.97
					Total :	75.37

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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54925	5/21/2019	05517 YTD Amount: 17,303.55	GLASGOW, INC. 17 040 55	93031	DUMPING FEE	
				69463	DUMPING FEE 07-00-967-7200	285.00
					Total :	285.00
54926	5/21/2019	14493 YTD Amount: 11,303.32	GORECON, INC.	5797	MONTHLY MOWING ZONE 1&3~	
				70341	Monthly Mowing Zone 1&3~ 01-24-158-5305	5,937.44
					Total :	5,937.44
C-93 54927	5/21/2019	08079 YTD Amount: 590.00	GRECO CUSTOM CARPENTRY INC	mowing	LAWN MOWING 1 TO 8	
					LAWN MOWING 1 TO 8 01-06-088-5305	590.00
					Total :	590.00
54928	5/21/2019	00851 YTD Amount: 12,618.25	HOME DEPOT CREDIT SERVICES	SEE LIST	TOOLS / SUPPLIES FOR NEW AC	
				70177	TOOLS / SUPPLIES FOR NEW AC 01-00-000-2804	145.47
					Total :	145.47
54929	5/21/2019	11701 YTD Amount: 2,718.00	I/O SOLUTIONS	C44727A	POLICE STUDY GUIDE	
					POLICE STUDY GUIDE 06-04-062-5323	2,718.00
					Total :	2,718.00
54930	5/21/2019	12348 YTD Amount: 43,541.82	J.P. MASCARO & SONS	00000367	APRIL SINGLE STREAM AND COI	

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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54930	5/21/2019	12348 J.P. MASCARO & SONS	(Continued)		APRIL SINGLE STREAM AND COI 14-12-103-5305	9,603.69 Total : 9,603.69
54931	5/21/2019	00786 KAPPE ASSOCIATES INC YTD Amount: 4,955.00	19-4043-34	70488	1 - MODULE BOARD (COMMUNIC 1 - MODULE BOARD (COMMUNIC 02-00-000-7484	4,955.00 Total : 4,955.00
54932	5/21/2019	06012 KENNEDY CULVERT & SUPPLY CO YTD Amount: 2,762.00	449625		OLD VALLEY BRIDGE OLD VALLEY BRIDGE 07-07-566-7528	500.00 Total : 500.00
54933	5/21/2019	15502 LAMELZA, ROSA YTD Amount: 374.00	REFUND		REFUND CLASS Refund class 01-00-000-4427	374.00 Total : 374.00
54934	5/21/2019	14049 LINCOLN AQUATICS YTD Amount: 6.58	SEE LIST	70538 70538	WHISTLES Whistles 01-24-153-5324 Whistles 01-24-154-5324	3.29 3.29 Total : 6.58

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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54935	5/21/2019	05516	LOWE'S BUSINESS ACCOUNT	01246	SUPPLIES FOR OLD VALLEY RO/	
		YTD Amount: 5,090.24			SUPPLIES FOR OLD VALLEY RO/	
			02959	70645	07-07-566-7528	211.47
					TOOLS & SUPPLIES FOR TRUCK	
					TOOLS & SUPPLIES FOR TRUCK	
					01-13-131-5323	50.32
					Total :	261.79
54936	5/21/2019	09271	MAGEE, KEVIN	TRAVEL REIMB	MONEY ENCUMBERED FOR CAL	
		YTD Amount: 4,814.27				
				70399	Reimbursement for CALEA confere	
					01-04-056-5234	1,566.85
					Total :	1,566.85
54937	5/21/2019	07062	MANJARDI, MARK	04/16/2019	MINUTES ZONING HEARING BO/	
		YTD Amount: 2,731.00			MINUTES ZONING HEARING BO/	
					01-06-081-5305	828.00
					Total :	828.00
54938	5/21/2019	07388	RED THE UNIFORM TAILOR INC, GALLS ISEE LIST		WARNER - M280166C - SS BLUE	
		YTD Amount: 31,260.87				

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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54938	5/21/2019	07388	RED THE UNIFORM TAILOR INC, GALLS (Continued)			
				70681	Warner - M280166C - SS blue shirt	
					01-04-040-5316	72.50
				70681	Saurman, E - M280164B - SS blue	
					01-04-060-5316	72.50
				70681	Saurman, E - M280636A - pershing	
					01-04-060-5316	76.50
				70681	Scott - M280630B - pershing cap	
					01-04-043-5316	76.50
				70681	Warner - M280635A - pershing cap	
					01-04-040-5316	119.50
				70681	Magee - 0M280633 - pershing cap	
					01-04-043-5316	76.50
				70681	Farley - M280587A - pershing cap	
					01-04-044-5316	67.50
				70681	Warner - M280166B - LS white shir	
					01-04-040-5316	129.00
				70681	Dwyer - 0M280572 - pershing cap	
					01-04-044-5316	67.50
					Total :	758.00
54939	5/21/2019	10046	REIDER ASSOCIATES, INC., M.J.	1910387	LABORATORY TESTING	
			YTD Amount: 17,937.50			
				70655	LABORATORY TESTING	
					02-10-200-5305	2,584.00
					Total :	2,584.00
54940	5/21/2019	00981	ROSLYN SUPPLY-GULFEAGLE 103	S861090.001	GROVE PROPERTY WINDOWS	
			YTD Amount: 2,506.01			

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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54940	5/21/2019	00981	ROSLYN SUPPLY-GULFEAGLE 103	(Continued)	Grove property windows	
				69787	01-24-157-5317	1,151.10
					Total :	1,151.10
54941	5/21/2019	15486	BRIAN MACINTYRE / SNAP ON	004171950216	PRESSURE GUAGE FOR A/C MAI	
		YTD Amount: 129.00		70550	PRESSURE GUAGE FOR A/C MAI	
					01-14-186-5304	129.00
					Total :	129.00
54942	5/21/2019	08628	CONTRACT & COMMERCIAL INC., STAPL SEE ATTACHEL		CODE ENFORCEMENT OFFICE S	
		YTD Amount: 7,297.40		70703	CODE ENFORCEMENT & ENGINE	
					01-06-081-5300	268.12
				70703	OFFICE SUPPLIES SHIPPED SPE	
					01-06-081-5300	24.95
				70654	CABLE CONNECTOR	
					02-10-201-5300	9.99
					Total :	303.06
54943	5/21/2019	08706	COUNTY/PUBLIC HEALTH, TREASURER	CMG44	ALVERTHORPE PARK CAMP SITE	
		YTD Amount: 765.00		70670	Alverthorpe Park Camp Site Permit	
					01-24-151-5324	215.00
					Total :	215.00
54944	5/21/2019	09136	MASON CO., INC., W.B.	165841813	HIGHLIGHTERS GREEN AND YEL	
		YTD Amount: 5,391.31		70568	highlighters green and yellow binde	
					01-04-043-5300	164.31

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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54944	5/21/2019	09136	MASON CO., INC., W.B. (Continued) 165888203	70623	OFFICE SUPPLIES. Office supplies.	
			166002772	70649	01-24-155-5300 PAPER TOWELS FOR CLEANING paper towels for cleaning of patrol	264.34
					01-04-043-5323	278.13
					Total :	706.78
54945	5/21/2019	13449	MCGARRY-ROSEN, KARIN	REIMBURSEME	REIMBURSEMENT FOR VOLUNT	
			YTD Amount: 907.85		REIMBURSEMENT FOR VOLUNT	
					01-00-000-2512	69.95
					Total :	69.95
54946	5/21/2019	14392	MCKINLEY FIRE COMPANY	INSURANCE RE	INSURANCE REIMBURSEMENT -	
			YTD Amount: 6,581.50	70562	INSURANCE REIMBURSEMENT -	
					01-15-091-5216	6,581.50
					Total :	6,581.50
54947	5/21/2019	14388	METAL STOCK INC.	165810	VARIOUS SIZES OF STEEL FOR I	
			YTD Amount: 442.36	69924	VARIOUS SIZES OF STEEL FOR I	
					02-10-200-5322	442.36
					Total :	442.36
54948	5/21/2019	06294	NEW CONCEPTS ONLINE INC	8650	SITE MAINTENANCE FOR INTRA	
			YTD Amount: 2,138.75			

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Voucher List
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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54948	5/21/2019	06294	NEW CONCEPTS ONLINE INC	(Continued)		
				70668	Site maintenance for intranet - Invo	
					01-04-055-5305	255.00
				70668	Site maintenance for police test -	
					06-04-062-5323	42.50
					Total :	297.50
54949	5/21/2019	14870	NEW LEAF DESIGN	1394	ZOETROPE ILLUSTRATIONS ANI	
			YTD Amount: 1,317.50			
				70667	Zoetrope illustrations and bird puzz	
					01-24-155-5305	502.50
					Total :	502.50
54950	5/21/2019	04265	OFFICE BASICS, INC.	1-1211656	WHITE COPY PAPER FOR TOWN	
			YTD Amount: 2,362.26			
				70663	WHITE COPY PAPER FOR TOWN	
					01-01-002-5300	294.90
					Total :	294.90
54951	5/21/2019	08537	OFFICE DEPOT	315136700001	VARIOUS PAPER FOR TOWNSHII	
			YTD Amount: 596.64			

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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54951	5/21/2019	08537	OFFICE DEPOT	(Continued)		
				70728	Label Maker Tape	
					01-05-010-5300	6.56
				70728	Legal Paper for Township	
					01-01-002-5300	54.90
				70728	Ledger Paper for Township	
					01-01-002-5300	45.65
				70728	Yellow Copy Paper for Township	
					01-01-002-5300	48.90
				70728	Blue Copy Paper for Township	
					01-01-002-5300	48.90
					Total :	204.91
C-100 54952	5/21/2019	00941	PA RECREATION & PARK SOCIETY	DISCOUNT TICKETS	50 PHILADELPHIA FLOWER SHOW	
			YTD Amount: 6,964.00			
				70650	50 Philadelphia Flower Show Tickets	
					01-24-156-5331	1,400.00
					Total :	1,400.00
54953	5/21/2019	13804	PA RURAL WATER	REGISTRATION	OPERATOR'S TRAINING - WASTEWATER	
			YTD Amount: 590.00			
				70658	OPERATOR'S TRAINING - WASTEWATER	
					02-10-200-5234	460.00
					Total :	460.00
54954	5/21/2019	01889	PECO ENERGY	APRIL	TRAFFIC LIGHT ACCOUNT-DISTRIBUTION	
			YTD Amount: 2,947.24			
					TRAFFIC LIGHT ACCOUNT-DISTRIBUTION	
					03-13-146-5308	1,203.46
					Total :	1,203.46

Voucher List
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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54955	5/21/2019	01890 PECO ENERGY	APRIL		STREET LIGHT ACCOUNT-DISTR	
		YTD Amount: 113,404.91			STREET LIGHT ACCOUNT-DISTR	
					03-13-146-5308	28,944.71
					Total :	28,944.71
54956	5/21/2019	01061 PENNA ONE CALL SYSTEMS, INC.	0000811539		MONTHLY CHARGES ONE CALL	
		YTD Amount: 4,832.92			MONTHLY CHARGES ONE CALL	
			0000813743		02-10-200-5305	1,017.50
				69339	MONTHLY CHARGES ONE CALL	
					01-07-110-5305	621.60
					Total :	1,639.10
54957	5/21/2019	06439 PENNBOC REGION I	REGISTRATION		REGISTRATION FOR JON MESSI	
		YTD Amount: 90.00			REGISTRATION FOR JON MESSI	
					01-06-081-5301	65.00
					Total :	65.00
54958	5/21/2019	14245 PENNSYLVANIA STATE UNIVERSITY	130608		DET. DUNTZEE - HIGH IMPACT S	
		YTD Amount: 450.00		70680	Det. Duntzee - High Impact Superv	
					01-04-056-5234	450.00
					Total :	450.00
54959	5/21/2019	04032 PREMIUM CLEANING SERVICE CORP	508007		MONTHLY CLEANING SERVICE.	
		YTD Amount: 2,592.75		70666	Monthly cleaning service.	
					01-24-155-5305	351.00

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Voucher List
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Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54959	5/21/2019	04032	PREMIUM CLEANING SERVICE CORP	(Continued)		Total : 351.00
54960	5/21/2019	00962	PRIMEX CENTERS, INC.	SEE LIST	FLOWERS AND SHRUBS FOR TC	
		YTD Amount: 2,224.70				
				70634	Flowers and Shrubs for Township	
					01-24-158-5323	496.50
					Total :	496.50
54961	5/21/2019	07103	PROP	CONFERENCE	PROP CONFERENCE	
		YTD Amount: 1,960.00				
					PROP CONFERENCE	
					14-12-100-5301	980.00
					Total :	980.00
C-102 54962	5/21/2019	13742	RADWELL INTERNATIONAL, INC.	SEE LIST	REPAIR OF ALLEN BRADLEY CPU	
		YTD Amount: 4,032.50				
				69997	REPAIR OF ALLEN BRADLEY CPU	
					02-10-200-5304	3,275.00
					Total :	3,275.00
54963	5/21/2019	12995	READY REFRESH	MARCH	ADMINISTRATION BUILDING	
		YTD Amount: 438.22				
					ADMINISTRATOIN BUILDING	
					01-01-030-5311	115.27
					Total :	115.27
54964	5/21/2019	09147	ROSLYN FIRE COMPANY	INSURANCE	PREVENTIVE MAINTENANCE - AI	
		YTD Amount: 1,400.00				
				70642	PREVENTIVE MAINTENANCE - AI	
					01-15-064-5342	1,400.00
					Total :	1,400.00

Voucher List
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Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54965	5/21/2019	00053	SAXON OFFICE TECHNOLOGY, INC.	93343	FEBRUARY PRINTER MANAGME	
		YTD Amount: 19,161.62				
				70101	February Printer Managment Contr.	
					01-01-005-5305	752.00
					Total :	752.00
54966	5/21/2019	01882	SHERWIN WILLIAMS CO.	SEE LIST	PAINT FOR DOUBLE YELLOW LIP	
		YTD Amount: 13,918.76				
				70287	PAINT FOR DOUBLE YELLOW LIP	
					03-13-143-5325	10,200.00
					Total :	10,200.00
54967	5/21/2019	15301	SHRED-IT USA	8127215821	SHRED AT TOWNSHIP	
		YTD Amount: 1,531.50				
					SHRED AT TOWNSHIP	
					14-12-103-5305	105.00
					SHRED EVENT	
					14-12-103-5305	1,111.50
					Total :	1,216.50
54968	5/21/2019	01012	SPAHR-EVANS PRINTERS	31244	LARGE ITEM FORMS WITH UPD/	
		YTD Amount: 1,144.00				
				70640	large item forms with update	
					14-12-100-5322	1,012.00
					Total :	1,012.00
54969	5/21/2019	10225	TANWAY ENTERPRISES	PRISONER ME/	PRISONER MEALS FOR APRIL 20	
		YTD Amount: 1,215.00				
				70678	Prisoner meals for April 2019	
					01-04-043-5330	177.00
					Total :	177.00

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Voucher List
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Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54970	5/21/2019	15501	TRACEY, KEVIN		Refund large item pick up	
		YTD Amount: 15.00			Refund large item pick up	
					14-00-000-4397	15.00
					Total :	15.00
54971	5/21/2019	13060	TRADS	348119	MAY INVOICE	
		YTD Amount: 485.40				
				70648	May invoice	
					01-04-053-5305	88.10
					Total :	88.10
54972	5/21/2019	15504	TUSCANO ROOFING		TO REPAIR THE PUBLIC WORKS	
		YTD Amount: 3,400.00				
				70726	TO REPAIR THE PUBLIC WORKS	
					01-13-131-5323	3,400.00
					Total :	3,400.00
54973	5/21/2019	13648	UNITED SITE SERVICES		PORTABLE TOILET RENTALS~	
		YTD Amount: 1,404.70				
				70131	Month 2	
					01-24-157-5305	610.00
					Total :	610.00
54974	5/21/2019	10015	USDA, APHIS WS	3406056	GOOSE HARASSMENT AND MAN	
		YTD Amount: 4,328.85				
				69759	Goose Harassment and Managem	
					07-24-800-7560	1.43
				69759	Goose Harassment and Managem	
					07-24-800-7565	8.60
					Total :	10.03

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Voucher List
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Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54975	5/21/2019	08717 VERIZON	MAY		POLICE FRAME RELAY-POLICE C	
		YTD Amount: 3,765.04			POLICE FRAME RELAY-POLICE C	
					01-04-055-5305	751.92
					Total :	751.92
54976	5/21/2019	07500 VILE, SUSAN ELIZABETH	MAY 6 2019		TRANSCRIPTION/EDITING OF MI	
		YTD Amount: 5,662.50			Transcription/Editing of minutes of l	
					01-01-002-5305	94.50
					Total :	94.50
C-105 54977	5/21/2019	11570 VISUAL COMPUTER SOLUTIONS INC	10612		ANNUAL SUPPORT AND UPGRAI	
		YTD Amount: 5,986.64			Annual Support and Upgrade Plan	
				70639	01-04-040-5305	5,986.64
					Total :	5,986.64
54978	5/21/2019	01032 WEINSTEIN SUPPLY CORP.	S023204778.00		PARTS FOR SHOWERS AT POOL	
		YTD Amount: 834.38			Parts for showers at pools	
				70700	01-24-153-5323	57.43
				70700	Parts for showers at pools	
					01-24-154-5323	57.42
					Total :	114.85
54979	5/21/2019	09145 WELDON FIRE COMPANY	PREVENTIVE M		PREVENTIVE MAINTENANCE - AI	
		YTD Amount: 4,814.07			PREVENTIVE MAINTENANCE - AI	
				70641	01-15-064-5342	2,167.00
					Total :	2,167.00

Voucher List
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Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54980	5/21/2019	11940 XYLEM WATER SOLUTIONS U.S.A.	3556A94598		FLGYT PUMP REPLACEMENT	
		YTD Amount: 45,615.54				
				70038	FLGYT PUMP REPLACEMENT 17-10-851-7477	18,074.42
					Total :	18,074.42
54981	5/21/2019	09044 ZOLL MEDICAL CORPORATION	70625		20 ADULT AED PAD REPLACEME	
		YTD Amount: 3,680.50				
				70625	20 adult AED pad replacements and 01-04-043-5320	3,680.50
					Total :	3,680.50
105 Vouchers for bank code : ap2						Bank total : 374,539.91
105 Vouchers in this report						Total vouchers : 374,539.91

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Voucher List
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Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54982	5/22/2019	02975	APPLIED MICRO SYSTEMS, LTD.	MAY	MONTHLY SOFTWARE CONTRAC	
		YTD Amount: 730.00			MONTHLY SOFTWARE CONTRAC	
					01-01-005-5305	146.00
					Total :	146.00
54983	5/22/2019	08345	BLUMENTHAL, JAY W	MAY	COLLECTION REFUSE & SEWEF	
		YTD Amount: 5,000.00			COLLECTION REFUSE & SEWEF	
					01-02-020-5305	1,000.00
					Total :	1,000.00
C-107 54984	5/22/2019	12951	CLARKE, LLC, RUDOLPH	MAY	LEGAL SERVICES-RETAINER	
		YTD Amount: 163,256.73			LEGAL SERVICES-RETAINER	
					01-01-003-5200	8,750.00
					Total :	8,750.00
54985	5/22/2019	01311	COMPUTYME INC	MAY	TIME SHARING COMPUTER	
		YTD Amount: 6,250.00			TIME SHARING COMPUTER	
					01-01-005-5305	750.00
					TIME SHARING COMPUTER	
					01-00-000-1300	500.00
					Total :	1,250.00
54986	5/22/2019	13978	DE LAGE FINANCIAL SERVICES INC	MAY	DE LAGE LANDEN FINANCIAL	
		YTD Amount: 1,100.00			COPIERS FOR HR.AND POLICE	
					01-30-011-5213	220.00

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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54986	5/22/2019	13978	DE LAGE FINANCIAL SERVICES INC	(Continued)	Total :	220.00
54987	5/22/2019	13327	DE LAGE LANDEN FINANCIAL	MAY	REFUSE & HIGHWAY COPIER	
	YTD Amount:	360.00			REUSE & HIGHWAY COPIER	
					01-13-130-5300	36.00
					REFUSE & HIGHWAY COPIER	
					14-12-100-5300	36.00
					Total :	72.00
54988	5/22/2019	13845	DE LAGE LANDEN FINANCIAL SERV	MAY	BRIAR BUSH AND CODE COPIER	
	YTD Amount:	710.00			COPIER FOR BRIAR BUSH AND C	
					01-30-011-5213	142.00
					Total :	142.00
54989	5/22/2019	13169	DE LAGE LANDEN FINANCIAL SERVI	MAY	DETECTIVE COPIER	
	YTD Amount:	665.00			DETECTIVE COPIER	
					01-30-011-5213	133.00
					Total :	133.00
54990	5/22/2019	14133	DE LAGE LANDEN FINANCIAL SERVI	MAY	COPIER FOR PARKS AND RECRE	
	YTD Amount:	945.00			COPIER FOR PARKS AND RECRE	
					01-30-011-5213	189.00
					Total :	189.00
54991	5/22/2019	14276	DELAGE FINANCIAL SERVICES	MAY	COPIER FOR POLICE PATROL AN	
	YTD Amount:	527.50			COPIER FOR POLICE PATROL AN	
					01-30-011-5213	105.50

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Voucher List
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Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54991	5/22/2019	14276	DELAGE FINANCIAL SERVICES	(Continued)		105.50
					Total :	
54992	5/22/2019	00960	ECKEL, BRUCE J.	MAY	LEGAL SERVICES	
			YTD Amount: 13,063.00		LEGAL SERVICES	
					01-06-087-5305	1,750.00
					Total :	1,750.00
54993	5/22/2019	14457	MARLIN BUSINESS BANK	JUNE	COPIER FOR FINANCE OFFICE A	
			YTD Amount: 3,090.00		COPIER FOR 2ND FLOOR KITCH	
					01-30-011-5213	515.00
					Total :	515.00
C-109 54994	5/22/2019	14726	MARLIN BUSINESS BANK	JUNE	COPIER FOR POLICE RECORDS	
			YTD Amount: 744.00		Copier for Records department	
					01-30-011-5213	124.00
					Total :	124.00
54995	5/22/2019	10838	PITNEY BOWES GLOBAL FINANCIAL	MAY	POSTAGE METER	
			YTD Amount: 775.00		POSTAGE METER	
					01-30-011-5213	155.00
					Total :	155.00
54996	5/22/2019	13582	PITNEY BOWES RESERVE ACCOUNT	MAY	REPLENISH POSTAGE METER	
			YTD Amount: 15,000.00		REPLENISH POSTAGE METER	
					01-01-002-5306	3,000.00
					Total :	3,000.00

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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
54997	5/22/2019	00996 YTD Amount: 15,562.50	17 152.00 SECOND ALARMERS ASSN	MAY	MONTHLY SERVICES	
					MONTHLY SERVICES	
					01-27-013-5305	3,112.50
					Total :	3,112.50
54998	5/22/2019	02776 YTD Amount: 2,045.00	ARCHIE, JOHN	MAY	REIMBURSE MEDICARE	
					MEDICARE PREMIUM	
					05-01-028-5101	134.00
					Total :	134.00
C-110 54999	5/22/2019	10406 YTD Amount: 605.00	ARCHIE, MARGARET	MAY	REIMBURSE MEDICARE	
					REIMBURSE MEDICARE	
					05-01-028-5101	121.00
					Total :	121.00
55000	5/22/2019	08319 YTD Amount: 662.50	BOERNER, ALLEN P	MAY	REIMBURSE MEDICARE	
					REIMBURSE MEDICARE	
					05-01-028-5101	132.50
					Total :	132.50
55001	5/22/2019	08164 YTD Amount: 657.50	BOERNER, SONJA M	MAY	REIMBURSE MEDICARE	
					REIMBURSE MEDICARE	
					05-01-028-5101	131.50
					Total :	131.50
55002	5/22/2019	09840 YTD Amount: 1,737.68	CILIBERTO, ANTHONY	MAY	REIMBURSE MEDICARE	

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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55002	5/22/2019	09840	CILIBERTO, ANTHONY	(Continued)	REIMBURSE MEDICARE 05-01-028-5101	119.50 Total : 119.50
55003	5/22/2019	12623	CILIBERTO, VIRGINA	MAY	REIMBURSE MEIDCARE REIMBURSE MEDICARE 05-01-028-5101	135.50 Total : 135.50
55004	5/22/2019	12622	CLARK, BARBARA	MAY	REIMBURSE MEDICARE REIMBURSE MEDICARE 05-01-028-5101	135.50 Total : 135.50
55005	5/22/2019	03941	CLARK, CHARLES	MAY	REIMBURSE MEDICARE REIMBURSE MEDICARE 05-01-028-5101	135.50 Total : 135.50
55006	5/22/2019	14873	CLARK, KENNETH	MAY	REIMBURSE MEDICARE REIMBURSE MEDICARE 05-01-028-5101	202.00 Total : 202.00
55007	5/22/2019	02273	CLEWELL, LOUIS, J	MAY	REIMBURSE MEDICARE	

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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55007	5/22/2019	02273	CLÉWELL, LOUIS, J	(Continued)	REIMBURSE MEDICARE 05-01-028-5101	104.90 Total : 104.90
55008	5/22/2019	01618	CONOVER, JOSEPH	MAY	REIMBURSE MEDICARE REIMBURSE MEIDCARE 05-01-028-5101	202.00 Total : 202.00
55009	5/22/2019	14474	CONOVER, MARY	MAY	REIMBURSE MEDICARE REIMBURSE MEDICARE 05-01-028-5101	202.00 Total : 202.00
55010	5/22/2019	12984	CREEDEN, JOHN S.	MAY	REIMBURSE MEIDCARE RETIREES' REIMBURSEMENT 05-01-028-5101	131.50 Total : 131.50
55011	5/22/2019	14248	CREEDEN, MARGARET	MAY	REIMBURSE MEDICARE REIMBURSE INSURANCE 05-01-028-5101	135.50 Total : 135.50
55012	5/22/2019	01941	CRISTALDI, ANTHONY J	MAY	REIMBURSE MEDICARE	

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Voucher List
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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55012	5/22/2019	01941	CRISTALDI, ANTHONY J	(Continued)	REIMBURSE MEDICARE 05-01-028-5101	135.50 Total : 135.50
55013	5/22/2019	11622	DARCY, MARY	MAY	REIMBURSE MEDICARE REIMBURSE MEDICARE 05-01-028-5101	135.50 Total : 135.50
	YTD Amount: 677.50					
55014	5/22/2019	11772	DARCY, THOMAS	MAY	REIMBURSE MEDICARE REIMBURSE MEDICARE 05-01-028-5101	129.50 Total : 129.50
	YTD Amount: 647.50					
55015	5/22/2019	03953	DAVIS SR., GLENN A	MAY	REIMBURSE MEDICARE REIMBURSE MEDICARE 05-01-028-5101	135.50 Total : 135.50
	YTD Amount: 677.50					
55016	5/22/2019	13128	DAVIS, NANCY C.	MAY	REIMBURSE MEDICARE REIMBURSE MEDICARE 05-01-028-5101	113.00 Total : 113.00
	YTD Amount: 565.00					
55017	5/22/2019	09673	DEAN, BRUCE L	MAY	REIMBURSE MEDICARE	
	YTD Amount: 677.50					

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Voucher List
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Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55017	5/22/2019	09673	DEAN, BRUCE L	(Continued)	REIMBURSE MEDICARE 05-01-028-5101	135.50 Total : 135.50
55018	5/22/2019	10130	EVANGELISTA, MICHAEL J	MAY	REIMBURSE MEDICARE REIMBURSE MEDICARE 05-01-028-5101	524.50 Total : 104.90
55019	5/22/2019	11838	EVANGELISTA, VIRGINIA	MAY	REIMBURSE MEDICARE REIMBURSE MEDICARE 05-01-028-5101	524.50 Total : 104.90
55020	5/22/2019	01596	HASLAM, BRUCE	MAY	REIMBURSE MEDICARE REIMBURSE MEDICARE 05-01-028-5101	1,354.50 Total : 270.90
55021	5/22/2019	15292	HASSON, PETE	MAY	REIMBURSE MEDICARE REIMBURSE MEDICARE 05-01-028-5101	1,083.60 Total : 189.60
55022	5/22/2019	11179	HOLT, REGINA	MAY	REIMBURSE MEDICARE	499.50

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Voucher List
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Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55022	5/22/2019	11179	700.00 HOLT, REGINA	(Continued)	REIMBURSE MEDICARE 05-01-028-5101	99.90 Total : 99.90
55023	5/22/2019	00107	HOLT, WILLIAM A	MAY	REIMBURSE MEDICARE REIMBURSE MEDICARE 05-01-028-5101	99.90 Total : 99.90
	YTD Amount: 499.50					
55024	5/22/2019	15293	HURTADO, JAMES	MAY	REIMBURSE MEDICARE REIMBURSE MEDICARE 05-01-028-5101	135.50 Total : 135.50
	YTD Amount: 676.50					
55025	5/22/2019	02255	HUTCHINSON, GEORGE A	MAY	REIMBURSE MEDICARE REIMBURSE MEDICARE 05-01-028-5101	135.50 Total : 135.50
	YTD Amount: 677.50					
55026	5/22/2019	03822	HUTCHINSON, JOAN L.	MAY	REIMBURSE MEDICARE REIMBURSE MEDICARE 05-01-028-5101	135.50 Total : 135.50
	YTD Amount: 677.50					
55027	5/22/2019	14462	KELLY, AILEEN	MAY	REIMBURSE MEDICARE	
	YTD Amount: 2,521.50					

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Voucher List
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Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55027	5/22/2019	14462	KELLY, AILEEN	(Continued)	REIMBURSE MEIDCARE 05-01-028-5101	504.30 Total : 504.30
55028	5/22/2019	15294	KELLY, DONNA	MAY	REIMBURSE MEDICARE REIMBURSE MEDICARE 05-01-028-5101	135.00 Total : 135.00
55029	5/22/2019	06154	KELLY, GERALD W	MAY	REIMBURSE MEDICARE REIMBURSE MEDICARE 05-01-028-5101	135.50 Total : 135.50
55030	5/22/2019	14739	KELLY, WILLIAM	MAY	REIMBURSE MEDICARE REIMBURSE MEDICARE 05-01-028-5101	433.40 Total : 433.40
55031	5/22/2019	09404	LAMPHERE, KATHRYN	MAY	REIMBURSE MEDICARE REIMBURSE MEDICARE 05-01-028-5101	135.50 Total : 135.50
55032	5/22/2019	04091	LAMPHERE, ROBERT	MAY	REIMBURSE MEDICARE	

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Voucher List
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Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55032	5/22/2019	04091	LAMPHERE, ROBERT	(Continued)	REIMBURSE MEDICARE 05-01-028-5101	135.50 Total : 135.50
55033	5/22/2019	07363	LEWIS, CARL J	MAY	REIMBURSE MEDICARE REIMBURSE MEDICARE 05-01-028-5101	118.00 Total : 118.00
55034	5/22/2019	08729	LEWIS, YVONNE L.	MAY	REIMBURSE MEDICARE REIMBURSE MEDICARE 05-01-028-5101	130.00 Total : 130.00
55035	5/22/2019	14871	LIVINGOOD, JOHN	MAY	REIMBURSE MEDICARE REIMBURSE MEDICARE 05-01-028-5101	302.80 Total : 302.80
55036	5/22/2019	14872	LIVINGOOD, MARYJANE	MAY	REIMBURSE MEDICARE REIMBURSE MEIDCARE 05-01-028-5101	302.80 Total : 302.80
55037	5/22/2019	01143	McCLELLAND, RICHARD	MAY	REIMBURSE MEDICARE	

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Voucher List
TWP OF ABINGTON

Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55037	5/22/2019	01143	McCLELLAND, RICHARD	(Continued)	REIMBURSE MEDICARE 05-01-028-5101	135.50 Total : 135.50
55038	5/22/2019	14798	MCCREARY, CHRISTINE	MAY	REIMBURSE MEDICARE REIMBURSE RETIREES MEDICAR 05-01-028-5101	135.50 Total : 135.50
55039	5/22/2019	05904	McCREARY, KEVIN	MAY	REIMBURSE MEDICARE REIMBURSE MEDICARE 05-01-028-5101	135.50 Total : 135.50
55040	5/22/2019	15324	MCNAMARA, CHERYL	MAY	REIMBURSE MEDICARE REIMBURSE MEDICARE 05-01-028-5101	189.60 Total : 189.60
55041	5/22/2019	14908	MCNAMARA, THOMAS	MAY	REIMBURSE MEDICARE REIMBURSE MEDICARE 05-01-028-5101	202.00 Total : 202.00
55042	5/22/2019	14489	MILETTO, MADELINE	MAY	REIMBURSE MEDICARE	

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Voucher List
TWP OF ABINGTON

05/22/2019 4:36:52PM

Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55042	5/22/2019	14489	MILETTO, MADELINE	(Continued)	REIMBURSE RETIREES INSURAN 05-01-028-5101	189.60 Total : 189.60
55043	5/22/2019	13417	MILETTO, MICHAEL A	MAY	REIMBURSE MEDICARE REIMBURSE MEDICARE 05-01-028-5101	189.60 Total : 189.60
55044	5/22/2019	10131	MYERS, JOHN J	MAY	REIMBURSE MEDICARE REIMBURSE MEDICARE 05-01-028-5101	120.50 Total : 120.50
55045	5/22/2019	10226	MYERS, PAUL	MAY	REIMBURSE MEDICARE REIMBURSE MEDICARE 05-01-028-5101	135.50 Total : 135.50
55046	5/22/2019	11621	MYERS, PETRA	MAY	REIMBURSE MEDICARE REIMBURSE MEDICARE 05-01-028-5101	135.50 Total : 135.50
55047	5/22/2019	14159	O'CONNOR, NANCY	MAY	REIMBURSE MEDICARE	

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Voucher List
TWP OF ABINGTON

Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55047	5/22/2019	14159	O'CONNOR, NANCY	(Continued)	REIMBURSE MEDICARE 05-01-028-5101	135.50 Total : 135.50
55048	5/22/2019	02244	PARKER, JOSEPH M.	MAY	REIMBURSE MEDICARE REIMBURSE MEDICARE 05-01-028-5101	119.50 Total : 119.50
55049	5/22/2019	10916	PARKER, RUTHANN	MAY	REIMBURSE MEDICARE REIMBURSE MEDICARE 05-01-028-5101	135.50 Total : 135.50
55050	5/22/2019	01805	PARKS, JOHN	MAY	REIMBURSE MEDICARE REIMBURSE MEDICARE 05-01-028-5101	106.00 Total : 106.00
55051	5/22/2019	08918	QUINN, JOSEPH	MAY	REIMBURSE MEDICARE REIMBURSE MEDICARE 05-01-028-5101	135.50 Total : 135.50
55052	5/22/2019	10954	QUINN, NANCY C	MAY	REIMBURSE MEDICARE	

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Voucher List
TWP OF ABINGTON

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Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55052	5/22/2019	10954	QUINN, NANCY C	(Continued)	REIMBURSE MEDICARE 05-01-028-5101	135.50 Total : 135.50
55053	5/22/2019 YTD Amount: 667.50	12174	RICE, GEORGIANNA M	MAY	REIMBURSE MEDICARE REIMBURSE MEDICARE 05-01-028-5101	133.50 Total : 133.50
55054	5/22/2019 YTD Amount: 677.50	12163	RICE, MELVIN	MAY	REIMBURSE MEDICARE REIMBURSE MEDICARE 05-01-028-5101	135.50 Total : 135.50
55055	5/22/2019 YTD Amount: 677.50	11932	RIDGE, CAROL	MAY	REIMBURSE MEDICARE REIMBURSE MEDICARE 05-01-028-5101	135.50 Total : 135.50
55056	5/22/2019 YTD Amount: 677.50	02538	RIDGE, PHILIP	MAY	REIMBURSE MEDICARE REIMBURSE MEDICARE 05-01-028-5101	135.50 Total : 135.50
55057	5/22/2019 YTD Amount: 609.00	00943	STEIN, KENNETH	MAY	REIMBURSE MEDICARE	

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Voucher List
TWP OF ABINGTON

Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55057	5/22/2019	00943	STEIN, KENNETH	(Continued)	REIMBURSE MEDICARE 05-01-028-5101	121.80 Total : 121.80
55058	5/22/2019	13756	STEIN, PATRICIA	MAY.	REIMBURSE MEDICARE MEDICARE REIMBURSEMENT 05-01-028-5101	134.00 Total : 134.00
55059	5/22/2019	04528	TERRENZIO, JOSEPHINE M	MAY	REIMBURSE MEDICARE REIMBURSE MEDICARE 05-01-028-5101	117.50 Total : 117.50
55060	5/22/2019	02219	TERRENZIO, LOUIS A	MAY	REIMBURSE MEDICARE REIMBURSE MEDICARE 05-01-028-5101	125.50 Total : 125.50
55061	5/22/2019	05785	THOMPSON, JOHN F	MAY	REIMBURSE MEDICARE REIMBURSE MEDICARE 05-01-028-5101	135.50 Total : 135.50
55062	5/22/2019	07364	THOMPSON, MARYANN T	MAY	REIMBURSE MEDICARE	

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Voucher List
TWP OF ABINGTON

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Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55062	5/22/2019	07364	THOMPSON, MARYANN T	(Continued)	REIMBURSE MEDICARE 05-01-028-5101	118.00 Total : 118.00
55063	5/22/2019	01030	TOMLINSON, DAVID J	MAY	REIMBURSE MEDICARE REIMBURSE MEDICARE 05-01-028-5101	135.50 Total : 135.50
55064	5/22/2019	04527	TRUDEAU, MARIE A	MAY	REIMBURSE MEDICARE REIMBURSE MEDICARE 05-01-028-5101	104.90 Total : 104.90
55065	5/22/2019	01683	TRUDEAU, RONALD J	MAY	REIMBURSE MEDICARE REIMBURSE MEDICARE 05-01-028-5101	104.90 Total : 104.90
84 Vouchers for bank code : ap2						Bank total : 31,054.70
84 Vouchers in this report						Total vouchers : 31,054.70

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Voucher List
TWP OF ABINGTON

05/29/2019 2:31:19PM

Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55067	5/28/2019	01306	ABINGTON TWP PUBLIC LIBRARY	ADULT LITERA	ADULT LITERACY PROGRAM	
			YTD Amount: 65,607.67		ADULT LITERACY PROGRAM	
					01-23-072-5702	3,702.00
					Total :	3,702.00
55068	5/28/2019	01306	ABINGTON TWP PUBLIC LIBRARY	APPROPRIATE	LIBRARY APPROPRIATION	
			YTD Amount: 65,575.64		LIBRARY APPROPRIATION	
					01-23-072-5334	3,669.97
					Total :	3,669.97
C-124 55069	5/28/2019	05205	AMERICAN UNIFORM	SEE LIST	BLEI - 192075-01 - CROSS STRAF	
			YTD Amount: 13,289.08			

Voucher List
TWP OF ABINGTON

Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55069	5/28/2019	05205	AMERICAN UNIFORM	(Continued)		
				70772	Blei - 192075-01 - cross strap, badge	
					01-04-043-5316	49.50
				70772	Taormina - 192124 - ankle holster	
					01-04-044-5316	58.50
				70772	Baxter - 191846-02 - boots	
					01-04-044-5316	89.00
				70772	Dwyer - 192085-01 - battery	
					01-04-044-5316	26.10
				70772	DeAngelo - 192082 - charger	
					01-04-044-5316	114.30
				70772	Delaney - 192083-01 - charger	
					01-04-044-5316	114.30
				70772	Corbett - 192080-01 - gloves, charger	
					01-04-044-5316	155.20
				70772	Brown - 191849-01 - badge	
					01-04-044-5316	47.50
					Total :	654.40
55070	5/28/2019	15505	ANCILLAE ASSUMPTA ACADEMY, ATTN: .REFUND		REFUND RENTAL OF ACC	
	YTD Amount:	170.00			Refund rental ACC	
					01-00-000-4370	170.00
					Total :	170.00
55071	5/28/2019	00309	ARDEX LABORATORIES, INC.	2312811-IN	FLOOR & ENGINE DEGREASER	
	YTD Amount:	735.28			FLOOR & ENGINE DEGREASER	
				70692	01-14-186-5304	367.64

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Voucher List
TWP OF ABINGTON

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Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55071	5/28/2019	00309	ARDEX LABORATORIES, INC.	(Continued)		Total : 367.64
55072	5/28/2019	10093	ARDMORE TIRE COMPANY	MONTHLY	TIRES AND RETREAD FOR TWP.	
			YTD Amount: 31,675.01			
				70264	TIRES AND RETREAD FOR TWP.	
					01-14-186-5304	6,815.50
					Total :	6,815.50
55073	5/28/2019	01280	ASSOCIATED TRUCK PARTS	308411	TRUCK PARTS & SUPPLIES FOR	
			YTD Amount: 2,862.37			
				70265	TRUCK PARTS & SUPPLIES FOR	
					01-14-186-5304	134.00
					Total :	134.00
55074	5/28/2019	07723	AUCH PRINTING, INC.	11386	ATFD RESPONDING NEWSLETTI	
			YTD Amount: 880.00			
				70674	ATFD Responding Newsletter: Voli	
					01-15-064-5303	145.00
					Total :	145.00
55075	5/28/2019	13853	BDI	9500624839	GAS DETECTOR CALIBRATION C	
			YTD Amount: 4,109.77			
				70204	GAS DETECTOR CALIBRATION C	
					02-10-205-5321	437.04
					Total :	437.04
55076	5/28/2019	07829	BIASE LANDSCAPING LLC	BIS DISTRICT	EDGE HILL & CLUNTY CLUB DRIV	
			YTD Amount: 10,964.00			
					EDGE HILL & CLUNTY CLUB DRIV	
					15-00-000-2515	500.00

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Voucher List
TWP OF ABINGTON

Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55076	5/28/2019	07829	BIASE LANDSCAPING LLC (Continued)		APPLY MULCH TO SITES IN ABIN APPLY MULCH TO SITES IN ABIN	
			FIRE TRAINING	70675	07-01-502-7511 ATFD FIRE TRAINING FACILITY. / ATFD Fire Training Facility. Annual	2,667.00
					01-15-064-5305	940.00
					Total :	4,107.00
55077	5/28/2019	00707	BILLOWS ELECTRIC SUPPLY INC	4372632-00	ELECTRIC CONDUIT	
				70713	ELECTRIC CONDUIT	
					02-10-200-5322	6.46
					Total :	6.46
55078	5/28/2019	11949	BIOTRIAD ENVIRONMENTAL, INC.	06125	ODOR CONTROL SERVICE	
				70715	ODOR CONTROL SERVICE	
					02-10-200-5305	585.00
					Total :	585.00
55079	5/28/2019	06143	BLYTHE, JOSEPH	REGISTRATION	REIMBURSEMENT FOR EDITS C	
				70763	Reimbursement for EDITS confere	
					01-04-056-5234	150.00
					Total :	150.00
55080	5/28/2019	15478	BONEHEAD PERFORMANCE, INC.	6070	POWDER COAT SHOWER HEAD:	
				70352	Powder coat shower heads	
					01-24-153-5317	365.00

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Voucher List
TWP OF ABINGTON

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Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55080	5/28/2019	15478	BONEHEAD PERFORMANCE, INC.	(Continued)		Total : 365.00
55081	5/28/2019	15267	BOUCHER & JAMES, INC	88784	WYNCOTE SUBSTATION	
		YTD Amount: 4,441.87			WYNCOTE SUBSTATION	
				88785	07-00-000-2451 KIA DEALERSHIP KIA DEALERSHIP	465.03
				88786	07-00-000-2451 DJS ASSOCIATES DJS ASSOCIATES	460.03
					07-00-000-2451	446.28
					Total : 1,371.34	
55082	5/28/2019	15033	BRAHLER, AMANDA	REFUND	REFUND CLASS	
		YTD Amount: 90.00			Refund class	
					01-00-000-4427	90.00
					Total : 90.00	
55083	5/28/2019	10104	BSI ELECTRICAL CONTRACTORS	APPLICATION 1	INFLUENT PUMP STATION GENE	
		YTD Amount: 37,677.00			INFLUENT PUMP STATION GENE	
					02-00-000-7486	24,907.00
					INFLUENT PUMP STATION GENE	
					02-00-000-7487	12,600.00
					Total : 37,507.00	
55084	5/28/2019	04093	C.A.P.T.	1822	ADVERTISING FEE FOR THE ABI	
		YTD Amount: 250.00				

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Voucher List
TWP OF ABINGTON

Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55084	5/28/2019	04093	C.A.P.T.	(Continued)		
				70637	Advertising Fee for the Abington	
					01-15-064-5303	250.00
					Total :	250.00
55085	5/28/2019	15508	CIOCCA, THE ESTATE OF FRANK	DEATH BENEFI	DEATH BENEFIT FOR FRANK CIC	
	YTD Amount:	3,500.00			DEATH BENEFIT FOR FRANK CIC	
					05-01-028-5215	3,500.00
					Total :	3,500.00
55086	5/28/2019	12500	CLEAN MACHINE CARWASH	CAR WASHES	POLICE VEHICLE CAR WASHING	
	YTD Amount:	808.50				
				70268	POLICE VEHICLE CAR WASHING	
					01-14-186-5304	132.00
					Total :	132.00
55087	5/28/2019	00260	COLIBRARO LANDSCAPING &	0144308	PLANTS, FLOWERS, AND SHRUE	
	YTD Amount:	112.00				
				70684	Plants, flowers, and shrubs for	
					01-24-158-5323	112.00
					Total :	112.00
55088	5/28/2019	12200	COLONIAL ELECTRIC SUPPLY CO	12710049 12715	ELECTRICAL PIPE, FITTINGS, UN	
	YTD Amount:	1,880.95				
				70323	ELECTRICAL PIPE, FITTINGS, UN	
					02-00-000-7497	904.68
					Total :	904.68
55089	5/28/2019	13415	COMCAST	MAY	8499 10 138 0274354	
	YTD Amount:	110.55				

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Voucher List
TWP OF ABINGTON

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Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55089	5/28/2019	13415	COMCAST	(Continued)	HIGHWAY PUBLIC WORKS 01-13-130-5305	22.11 Total : 22.11
55090	5/28/2019 YTD Amount: 1,000.43	13433	COMCAST	JUNE 69392	ALVERTHORPE PARK CONTROL ALVERTHORPE PARK CONTROL 01-24-151-5305	206.08 Total : 206.08
55091	5/28/2019 YTD Amount: 129.52	05441	COMCAST CABLE	JUNE	CABLE SERVICE YORK & HORAC CABLE SERVICE YORK & HORAC 01-01-030-5305	22.11 Total : 22.11
55092	5/28/2019 YTD Amount: 724.25	06339	COMCAST CABLE	MAY	video arraignments police dept video arraignments police dept 01-04-040-5307	142.85 Total : 142.85
55093	5/28/2019 YTD Amount: 3,500.00	04573	COMMONWEALTH OF PENNSYLVANIA	ABG461 1920 70750	POLICE/LIVESCAN SERVICE - 7/1 POLICE/LIVESCAN SERVICE - 7/1 01-04-055-5305	3,500.00 Total : 3,500.00
55094	5/28/2019 YTD Amount: 5,400.00	10224	COMMUNICATION SOLUTIONS	14544	ATFD FULL SERVICE PUBLIC REI	

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Voucher List
TWP OF ABINGTON

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Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55094	5/28/2019	10224	COMMUNICATION SOLUTIONS	(Continued)		
				70677	ATFD Full Service Public Relations	
					01-15-064-5319	450.00
				70677	ATFD Full Service Public Relations	
					06-15-067-5319	2,075.00
					Total :	2,525.00
55095	5/28/2019	00290	DAVIDHEISER'S INC.	21091 21092	INVOICE #21091 & 21092 - DINSM	
			YTD Amount: 1,972.50			
				70752	Invoice #21091 & 21092 - Dinsmor	
					01-04-048-5304	79.00
					Total :	79.00
C-131 55096	5/28/2019	12372	DEJANA TRUCK & UTILITY EQUIP	PAP1691 1857 1	WESTERN SNOW PLOW PARTS	
			YTD Amount: 8,869.92			
				70693	WESTERN SNOW PLOW PARTS	
					03-13-148-5322	1,076.92
					Total :	1,076.92
55097	5/28/2019	00299	DELAWARE VALLEY CONCRETE INC	345363 345021	REDI MIX CONCRETE	
			YTD Amount: 12,063.00			
				70643	REDI MIX CONCRETE	
					07-00-967-7200	1,340.00
				346337	REDI MIX CONCRETE FOR OLD \	
					REDI MIX CONCRETE FOR OLD \	
					07-07-566-7528	886.00
					Total :	2,226.00
55098	5/28/2019	03137	DEL-VAL INTERNATIONAL TRUCKS	1517890	RUST/ BODY REPAIR ON #121	
			YTD Amount: 7,331.10			

Voucher List
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Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55098	5/28/2019	03137 DEL-VAL INTERNATIONAL TRUCKS	(Continued)	70739	RUST/ BODY REPAIR ON #121 01-14-186-5304	4,265.50 Total : 4,265.50
55099	5/28/2019	08348 DOYLE, JENNIFER YTD Amount: 1,200.00	TUITION REIME		TUITION REIMBURSEMENT TUITION REIMBURSEMENT 10-00-040-5190	1,200.00 Total : 1,200.00
55100	5/28/2019	02074 DSI MEDICAL SERVICES, INC. YTD Amount: 2,606.50	TOXICOLOGY S		FORENSIC TOXICOLOGY SERVIK FORENSIC TOXICOLOGY SERVIK 01-28-012-5111 FORENSIC TOXICOLOGY SERVIK 02-10-200-5111 .01FORENSIC TOXICOLOGY SER 14-12-100-5111 FORENSIC TOXICOLOGY SERVIK 01-28-012-5111	462.00 106.00 294.00 240.00 Total : 1,102.00
55101	5/28/2019	06883 HALL, BILL YTD Amount: 3,000.00	MEMORIAL DAY		ENTERTAINMENT & EVENTS ENTERTAINMENT & EVENTS 01-01-002-5400	3,000.00 Total : 3,000.00
55102	5/28/2019	10409 ULSTER SCOTTISH PIPE BAND YTD Amount: 1,500.00	MEMORIAL DAY		ENTERTAINMENT FOR THE MEM	

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Voucher List
TWP OF ABINGTON

Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55102	5/28/2019	10409	ULSTER SCOTTISH PIPE BAND	(Continued)	ENTERTAINMENT FOR THE MEM 01-01-002-5400	1,500.00 Total : 1,500.00
55103	5/28/2019	15149	BAINBRIDGE, PATRICIA	APRIL	REIMBURSE RETIREES INSURAN REIMBURSE RETIREES INSURAN 05-01-029-5102	137.50 Total : 137.50
55104	5/28/2019	13451	BERBEN INSIGNIA COMPANY	42150	INVOICE #42150 - NAME PLATES	
C-133	YTD Amount:	259.00		70753	Invoice #42150 - Name plates for 01-04-041-5316	89.00 Total : 89.00
55105	5/28/2019	09840	CILIBERTO, ANTHONY	APRIL	REIMBURSE RETIREES INSURAN REIMBURSE RETIREES INSURAN 05-01-029-5102	275.00 Total : 275.00
55106	5/28/2019	12630	CLUTTON, SHARON	MAY	REIMBURSE RETIREES INSURAN REIMBURSE RETIREES INSUAN 05-01-029-5102	137.50 Total : 137.50
55107	5/28/2019	01096	EAGLE POWER & EQUIP CORP	P07904	FUEL FILTERS FOR CASE BACKI	
	YTD Amount:	11,973.98				

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Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55107	5/28/2019	01096 EAGLE POWER & EQUIP CORP	(Continued)	70740	FUEL FILTERS FOR CASE BACKI	
			W01530	70694	01-14-186-5304 REPAIRS TO P.W. BACKHOE	178.50
					01-14-186-5304	1,355.10
					Total :	1,533.60
55108	5/28/2019	07387 ENNIS-FLINT, INC	233736		PREFABRICATED STOP BARS AN	
		YTD Amount: 4,819.09		70489	PREFABRICATED STOP BARS AN	
					03-13-143-5325	3,968.54
					Total :	3,968.54
55109	5/28/2019	01100 EUREKA STONE QUARRY, INC.	298841		BLACK TOP FOR ROADWAYS	
		YTD Amount: 135,353.07			BLACK TOP FOR ROADWAYS	
			SEE LIST	70756	07-07-566-7528 PAVING 5/1/19 - 5/6/19	972.39
					PAVING 5/1/19 - 5/6/19	
					07-00-000-2437	122,007.61
					Total :	122,980.00
55110	5/28/2019	00145 EXETER SUPPLY CO INC	319989		STORM PIPE AND FITTINGS	
		YTD Amount: 20,778.34		70709	Storm Pipe and Fittings	
					07-00-967-7200	5,556.60
					Total :	5,556.60
55111	5/28/2019	00419 FEDERAL EXPRESS	5-403-55311		OVERNIGHT MAILINGS	
		YTD Amount: 404.17				

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Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55111	5/28/2019	00419	FEDERAL EXPRESS	(Continued)	OVERNIGHT MAILINGS	
					01-01-002-5306	194.79
					Total :	194.79
55112	5/28/2019	08830	FERGUSON ENTERPRISES LLC	2860044	REFUND - SUMMER PLAYGROUN	
		YTD Amount: 5,396.94				
				70701	PIPE NIPPLE	
					02-10-200-5322	16.61
				70701	KNIFE GATE VALVE	
					02-00-000-7455	685.28
					Total :	701.89
C-135 55113	5/28/2019	14759	FULGINITI, MATTHEW	ER REIMBURSE	ER REIMBURSEMENT	
		YTD Amount: 100.00			ER REIMBURSEMENT	
					01-28-012-5111	100.00
					Total :	100.00
55114	5/28/2019	01102	GARDEN STATE HWY PRODUCTS, INC	PSIN006230	SIGN FACES / BLANKS	
		YTD Amount: 26,259.77				
				70194	SIGN FACES / BLANKS	
					03-13-143-5325	2,680.65
					Total :	2,680.65
55115	5/28/2019	00512	GEPPERT INC., WILLIAM A	90509	CLEAR POLY COVER	
		YTD Amount: 10,847.91			CLEAR POLY COVER	
					07-07-566-7528	62.99

Voucher List
TWP OF ABINGTON

Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55115	5/28/2019	00512 GEPPERT INC., WILLIAM A	(Continued) 91696	70742	(1) USS FLAT WASHER FOR TRA (1) USS FLAT WASHER FOR TRA	
			91823 90059	69462	01-13-117-5320 SUPPLIES FOR STORM WATER F SUPPLIES FOR STORM WATER F	17.49
					07-00-967-7200	243.47
					Total :	323.95
55116	5/28/2019	05517 GLASGOW, INC.	SEE LIST		HOTPATCHING - 4/9/19 - 4/24/19	
		YTD Amount: 20,115.36		70669	HOTPATCHING - 4/9/19 - 4/24/19	
					01-13-131-5323	2,811.81
					Total :	2,811.81
55117	5/28/2019	00548 GLENSIDE GLASS CO	83649		REPAIR TO BROKEN WINDOW A	
		YTD Amount: 877.40		70473	Repair to broken window at Crestm	
					01-24-157-5317	725.00
					Total :	725.00
55118	5/28/2019	01069 GLENSIDE LAWN & GARDEN, INC.	19360		PARKS LAWN MOWER BLADES	
		YTD Amount: 890.57		70741	PARKS LAWN MOWER BLADES	
					01-14-186-5304	34.03
			21271 22373 23	70685	LEAF BLOWER FOR P.W. DEPT. LEAF BLOWER FOR P.W. DEPT.	
				70685	01-13-131-5323 SMALL ENGINE PARTS	169.99
					01-14-186-5304	107.19

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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55118	5/28/2019	01069	GLENSIDE LAWN & GARDEN, INC.	(Continued)		Total : 311.21
55119	5/28/2019	15506	GRAINGER	817954191	OLD VALLEY RD BRIDGE REPAIR	
		YTD Amount: 268.14		70758	OLD VALLEY RD BRIDGE REPAIR	
					07-07-566-7528	268.14
					Total :	268.14
55120	5/28/2019	12881	JONES, MARGARET	JAN-MAY	REIMBURSE RETIREES INSURAN	
		YTD Amount: 1,375.00			REIMBURSE RETIREES INSURAN	
					05-01-029-5102	1,375.00
					Total :	1,375.00
C-137 55121	5/28/2019	04799	KUTER, BARBARA	MAY	REIMBURSE RETIREES INSURAN	
		YTD Amount: 1,678.26			REIMBURSEMENT RETIREES IN	
					05-01-029-5102	263.08
					Total :	263.08
55122	5/28/2019	14907	LEBER, ROBERT	MAY	REIMBURSE RETIREES INSURAN	
		YTD Amount: 3,117.58			REIMBURSE RETIREES INSURAN	
					05-01-029-5102	623.52
					Total :	623.52
55123	5/28/2019	14147	MATIZA, SUSAN	MAY	RETIREE INSURANCE	
		YTD Amount: 1,367.44			RETIREE INSURANCE	
					05-01-029-5102	273.11
					Total :	273.11

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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55124	5/28/2019	15196 MURPHY, JACK	MAY		RETIREES INSURANCE REIMBUI	
		YTD Amount: 1,375.00			RETIREES REIMBURSEMENT	
					05-01-029-5102	275.00
					Total :	275.00
55125	5/28/2019	01034 NAPA AUTO PARTS	MONTHLY		PARTS & SUPPLIES FOR TWP. F	
		YTD Amount: 4,377.56				
				70278	PARTS & SUPPLIES FOR TWP. F	
					01-14-186-5304	1,292.29
					Total :	1,292.29
55126	5/28/2019	07388 RED THE UNIFORM TAILOR INC, GALLS 1012660001			7 LS POLOS FOR CIVIL SERVICE	
		YTD Amount: 39,792.87				
				70755	7 LS polos for civil service board, 7	
					01-04-044-5316	661.15
				70755	4 SS polos for Michael Rubin	
					01-04-060-5316	182.00
				70755	2 SS polos for Rachel Conroy, 1 SS	
					01-04-040-5316	185.45
				70755	3 SS polos for Tom McAneney	
					01-04-057-5323	136.50
				70755	Shipping	
					01-04-044-5316	20.00

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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55126	5/28/2019	07388	RED THE UNIFORM TAILOR INC, GALLS (Continued) SEE LIST			
				70725	EMBLEMS/PATCHES FOR UNIFO Emblems/patches for uniforms - 50	
				70725	01-04-044-5316 Wiley - M280154B - SS blue shirt	1,275.00
				70725	01-04-044-5316 Pfau - 0M280146 - SS blue shirt	72.50
				70725	01-04-044-5316 Freed - M280132A - LS blue shirt, 5	72.50
				70725	01-04-048-5316 Armstrong - M280114B - SS blue sl	124.00
				70725	01-04-044-5316 Dinsmore - M280128A - SS blue sh	72.50
				70725	01-04-049-5316 Plymouth - M280147A - SS blue sh	94.50
				70725	01-04-044-5316 Martinez - 0M280140 - SS blue shir	72.50
				70725	01-04-044-5316 Scott - M280160D - SS blue shirt	72.50
				70725	01-04-043-5316 Scott - M280160 - SS white shirts (:	72.50
				70725	01-04-043-5316 Scott - M280160B - LS white shirt	125.00
				70725	01-04-043-5316 Hummel - 0M280135 - SS blue shir	64.50
				70725	01-04-044-5316 Coughlin - M280126A - SS blue shi	72.50
					01-04-044-5316	72.50

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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55126	5/28/2019	07388	RED THE UNIFORM TAILOR INC, GALLS (Continued)			
				70725	Scott - M280160E - SS blue shirt, L	
					01-04-043-5316	247.50
				70725	Quinn - M280161A - SS blue shirt	
					01-04-043-5316	72.50
				70725	Molloy - M280165B - LS blue shirts	
					01-04-040-5316	175.00
				70725	Ruddell - 0M280150 - LS blue shirt	
					01-04-044-5316	175.00
				70725	Scott - M280160F - SS blue shirt	
					01-04-043-5316	72.50
				70725	McMenamin - M280142B - LS blue	
					01-04-044-5316	175.00
				70725	Posey - M280148A - LS blue shirt -	
					01-04-048-5316	6.80
				70725	Prior - M280149A - SS blue shirt	
					01-04-044-5316	72.50
				70725	Burgmann - M280124A - SS blue si	
					01-04-044-5316	72.50
				70725	Armstrong - M280114C - SS blue s	
					01-04-044-5316	72.50
				70725	Ammaturo - M280113C - SS blue s	
					01-04-044-5316	72.50
					McCollough M280141A LS shirt	
					01-04-044-5316	87.50
				70773	Dinsmore - M280128B - SS shirt	
					01-04-044-5316	94.50

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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55126	5/28/2019	07388	RED THE UNIFORM TAILOR INC, GALLS I (Continued)			
				70773	Molloy - SS blue shirts (2)	
				70773	01-04-040-5316 Freed - M280132B - LS shirt, SS sh	145.00
				70773	01-04-048-5316 Taormina - M280151A - LS shirt	160.00
				70773	01-04-044-5316 Posey - M280148B - LS shirt	78.50
				70773	01-04-048-5316 Ruddell - M280150A - SS shirts (2)	87.50
				70773	01-04-044-5316 Hummel - M280135A - SS shirt	145.00
				70773	01-04-044-5316 Howley - M280134A - SS shirt	72.50
				70773	01-04-044-5316 Martinez - M280140A - LS shirt	72.50
				70773	01-04-044-5316 Petras - 0M280144 - LS shirt	87.50
				70773	01-04-044-5316 Quinn - M280161B - LS blue shirt	87.50
				70773	01-04-043-5316 Petras - M280144A - LS shirt	87.50
				70773	01-04-044-5316 Fulginiti - M280129B - SS shirt	87.50
				70773	01-04-044-5316 Farley - M280158A - SS shirt	72.50
					01-04-044-5316	72.50

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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55126	5/28/2019	07388	RED THE UNIFORM TAILOR INC, GALLS I (Continued)			
				70773	Porter, L. - M280159H - LS shirts (4	
					01-04-044-5316	350.00
				70725	Fulginiti - M280129C - LS blue shirt	
					01-04-044-5316	48.60
				70725	Delaney - M280130B - SS blue shir	
					01-04-044-5316	72.50
				70725	Howley - 0M280134 - LS blue shirt	
					01-04-044-5316	87.50
				70725	C. Porter - M280631A - 1/4 zip swe	
					01-04-040-5316	109.50
				70725	J. Jones - 0M280569 - 1/4 zip swea	
					01-04-044-5316	109.50
				70725	Magee - M280633A - 1/4 zip sweat	
					01-04-043-5316	109.50
				70725	Warner - M280635B - 1/4 zip sweat	
					01-04-040-5316	119.50
				70725	Dwyer - M280572A - 1/4 zip sweate	
					01-04-044-5316	109.50
				70725	Molloy - M280634A - 1/4 zip sweate	
					01-04-040-5316	119.50
				70725	Kent - 0M280594 - 1/4 zip sweater	
					01-04-043-5316	109.50
				70725	Blythe - 0M280592 - 1/4 zip sweate	
					01-04-043-5316	109.50
				70725	Scott - M280630C - 1/4 zip sweater	
					01-04-043-5316	109.50

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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55126	5/28/2019	07388	RED THE UNIFORM TAILOR INC, GALLS I (Continued)			
				70725	Burgmann - 0M280573 - 1/4 zip sw	
					01-04-044-5316	109.50
				70725	Quinn - 0M280632 - 1/4 zip sweate	
					01-04-043-5316	109.50
				70725	Marrero - 0M280566 - 1/4 zip swea	
					01-04-044-5316	109.50
				70725	Yochum - 0M280571 - 1/4 zip swea	
					01-04-044-5316	109.50
				70725	Gargan - 0M280567 - 1/4 zip sweat	
					01-04-044-5316	109.50
				70725	Pfau - M280146A - SS blue shirt	
					01-04-044-5316	72.50
				70725	Plymouth - M280147B - LS blue shi	
					01-04-044-5316	87.50
				70725	Plymouth - M280147C - SS blue sh	
					01-04-044-5316	160.00
					Total :	8,532.00
55127	5/28/2019	00981	ROSLYN SUPPLY-GULFEAGLE 103	S8633049.001	PENBRYN POOL ROOF REPAIRS	
			YTD Amount: 2,678.01			
				70708	Penbryn Pool Roof Repairs	
					01-24-153-5323	172.00
					Total :	172.00
55128	5/28/2019	12631	VILE, EILEEN	APRIL	REIMBURSE RETIREES INSURAN	
			YTD Amount: 1,415.18			
					REIMBURSE RETIREES INSURAN	
					05-01-029-5102	275.00

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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55128	5/28/2019	12631	VILE, EILEEN			
			(Continued)			
					Total :	275.00
55129	5/28/2019	01034	NAPAAUTO PARTS			
			MONTHLY			
						YTD Amount: 5,226.06
				69910	PARTS & SUPPLIES FOR TWP. F	
					PARTS & SUPPLIES FOR TWP. F	
					01-14-186-5304	2,140.79
					Total :	2,140.79
55130	5/29/2019	08628	CONTRACT & COMMERCIAL INC., STAPL SEE LIST			
						YTD Amount: 7,635.49
				70635	NOTE PADS, DATE STAMP, CUPS	
					Note pads, date stamp, cups, key t	
					01-24-150-5300	111.18
					Total :	111.18
C-144 55131	5/29/2019	07124	DINSMORE, SCOTT			
			LODGING EXPE			YTD Amount: 108.00
				70751	REIMBURSEMENT FOR HOUSING	
					Reimbursement for housing cost - l	
					01-04-056-5234	108.00
					Total :	108.00
55132	5/29/2019	15481	EDDIE CLARKE			
						YTD Amount: 400.00
				7656	PLEXIGLASS FOR ALVERTHORP	
				70444	Plexiglass for Alverthorpe MiniGolf	
					01-24-151-5323	400.00
					Total :	400.00
55133	5/29/2019	00512	GEPPERT INC., WILLIAM A			
						YTD Amount: 10,553.32
				91396 91239	1 - BAG OF MORTOR MIX~	
				70720	1 - BAG OF MORTOR MIX~	
					02-10-200-5322	9.68
				70720	CEMENT MIX~	
					02-10-203-5322	19.68

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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55133	5/29/2019	00512	GEPPERT INC., WILLIAM A	(Continued)		Total : 29.36
55134	5/29/2019	00576	GRAN TURK EQUIPMENT CO INC	SEE LIST	PARTS & SUPPLIES FOR TWP. F	
		YTD Amount: 10,359.81				
				70273	PARTS & SUPPLIES FOR TWP. F	
					01-14-186-5304	7,241.72
					Total :	7,241.72
55135	5/29/2019	00851	HOME DEPOT CREDIT SERVICES	3033496	CLEANING SUPPLIES / TOOLS &	
		YTD Amount: 13,865.39				
				70738	CLEANING SUPPLIES / TOOLS &	
					01-13-131-5323	198.67
					Total :	198.67
C-145 55136	5/29/2019	11701	I/O SOLUTIONS	POLICE TESTIN	POILCE TEST STUDY GUIDES	
		YTD Amount: 14,157.00				
					POILCE TEST STUDY GUIDES	
					06-04-062-5323	11,439.00
					Total :	11,439.00
55137	5/29/2019	10673	IEH AUTO PLUS LLC	APRIL	MISC. AUTO PARTS FOR V.M.	
		YTD Amount: 7,063.38				
				70274	MISC. AUTO PARTS FOR V.M.	
					01-14-186-5304	1,617.33
					Total :	1,617.33
55138	5/29/2019	00859	LAWN & GOLF SUPPLY CO., INC.	35642	PRE-EMERGENT HERBICIDE ANI	
		YTD Amount: 2,635.97				
				70533	Pre-emergent herbicide and growth	
					01-24-158-5323	1,057.69
					Total :	1,057.69

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55139	5/29/2019	01738 LUKENS & WOLF LLC	FEE		1920 EASTON ROAD AND 1900 E	
		YTD Amount: 187.98			1920 EASTON ROAD AND 1900 E	
					01-01-003-5202	158.04
					Total :	158.04
55140	5/29/2019	02532 M & M LAWN CARE, INC.	20190367		MONTHLY MOWING ZONES 2 & 4	
		YTD Amount: 10,614.28				
				70342	Monthly Mowing April - October~	
					01-24-158-5305	5,307.14
					Total :	5,307.14
55141	5/29/2019	12085 MACENTEE AUTO GLASS	8910		REPLACE REAR WINDOW IN P.V	
		YTD Amount: 940.00				
				70676	REPLACE REAR WINDOW IN P.V	
					01-14-186-5304	290.00
					Total :	290.00
55142	5/29/2019	09271 MAGEE, KEVIN	TUITION REIME		TUITION REIMBURSEMENT	
		YTD Amount: 7,351.99			TUITION REIMBURSEMENT	
					10-00-040-5190	2,537.72
					Total :	2,537.72
55143	5/29/2019	09136 MASON CO., INC., W.B.	166111625		OFFICE SUPPLIES.	
		YTD Amount: 5,395.49				
				70623	Office supplies.	
					01-24-155-5300	4.18
					Total :	4.18
55144	5/29/2019	14848 MCCARTHY & COMPANY	18044		PROFESSIONAL SERVICES	
		YTD Amount: 1,837.50				

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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55144	5/29/2019	14848	^{227 50} MCCARTHY & COMPANY	(Continued)	PROFESSIONAL SERVICES	
					01-02-021-5205	1,500.00
					Total :	1,500.00
55145	5/29/2019	01200	McMAHON ASSOCIATES, INC.	164627	OLD VALLEY ROAD BRIDGE	
	YTD Amount: 91,790.25				OLD VALLEY ROAD BRIDGE	
					07-07-566-7528	4,593.77
					Total :	4,593.77
55146	5/29/2019	00928	MUNICIPAL SUPPLY CO.,INC, U.S.	6151395	STREET SWEEPER PARTS	
	YTD Amount: 2,282.74					
				70695	STREET SWEEPER PARTS	
					01-14-186-5304	2,282.74
					Total :	2,282.74
55147	5/29/2019	01034	NAPA AUTO PARTS	503380 504045	1 - BREAK CLEANER~	
	YTD Amount: 3,468.14					
				70719	1 - BREAK CLEANER~	
					02-10-203-5304	288.80
			505713		BATTERY FOR LIFT	
				70671	Battery for lift	
					01-24-152-5323	94.07
					Total :	382.87
55148	5/29/2019	03216	PECO ENERGY COMPANY	MARCH	MONTHLY WWTP ELECTRIC	
	YTD Amount: 55,517.88					

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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55148	5/29/2019	03216	10 020 74 PECO ENERGY COMPANY	(Continued)	WWTP PECO BILLINGS	
					02-10-200-5308	3,993.78
					WWTP PECO BILLINGS	
					02-10-203-5308	3,485.39
					Total :	7,479.17
55149	5/29/2019	07114	PLYMOUTH MATERIALS INC	281220	STORM SEWER STONE	
			YTD Amount: 280.00			
				70730	STORM SEWER STONE	
					07-00-967-7200	280.00
					Total :	280.00
55150	5/29/2019	14691	PROCESSING CENTER/SUMMARY BILL, APRIL		SUMMARY BILLING ACCT #3019C	
			YTD Amount: 64,329.10			

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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55150	5/29/2019	14691	PROCESSING CENTER/SUMMARY BILL, (Continued)		ELECTRIC FOR TOWNSHIP ACCO	
					01-01-030-5308	1,278.46
					ELECTRIC FOR FIRE TRAINING C	
					01-15-064-5308	62.99
					ELECTRIC FOR POLICE TRAININ	
					01-04-062-5308	620.32
					ELECTRIC FOR HIGHWAY	
					01-13-130-5308	1,826.25
					ELECTRIC FOR REFUSE	
					14-12-100-5308	623.51
					ELECTRIC FOR ARDSLEY COMM	
					01-24-152-5308	1,465.20
					ELECTRIC FOR CRESTMONT PC	
					01-24-153-5308	227.08
					ELECTRIC FOR PENBRYN POOL	
					01-24-154-5308	73.97
					ELECTRIC FOR BRIAR BUSH NA	
					01-24-155-5308	419.61
					ELECTRIC FOR PARKS FACILITIE	
					01-24-157-5308	7,417.26
					Total :	14,014.65
55151	5/29/2019	13043	QUENCH USA INC.	INV0167679	WATER COOLER SERVICE	
			YTD Amount: 198.00			
				70712	WATER COOLER SERVICE	
					02-10-200-5305	198.00
					Total :	198.00

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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55152	5/29/2019	12990	75.60 READY REFRESH	APRIL	ALVERTHORPE MANOR	
		YTD Amount: 121.52			ALVERTHORPE MANOR	
					01-24-157-5311	45.84
					Total :	45.84
55153	5/29/2019	12991	READY REFRESH	APRIL	ALVERTHORPE PARK	
		YTD Amount: 63.57			ALVERTHORPE PARK	
					01-24-157-5311	13.92
					Total :	13.92
C-150 55154	5/29/2019	12992	READY REFRESH	MARCH	REFUSE DEPARTMENT	
		YTD Amount: 216.21			REFUSE DEPARTMENT	
					14-12-100-5311	21.91
					REFUSE DEPT	
					01-13-130-5311	21.92
					Total :	43.83
55155	5/29/2019	12993	READY REFRESH	APRIL	PUBLIC WORKS & REFUSE	
		YTD Amount: 136.37			PUBLIC WORKS & REFUSE	
					01-13-130-5311	19.98
					PUBLIC WORKS & REFUSE	
					14-12-100-5311	19.93
					Total :	39.91
55156	5/29/2019	12994	READY REFRESH	APRIL	POLICE DEPARTMENT	
		YTD Amount: 1,081.05				

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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55156	5/29/2019	12994	READY REFRESH	(Continued)	POLICE DEPARTMENT	
					01-04-040-5340	315.19
					Total :	315.19
55157	5/29/2019	12995	READY REFRESH	APRIL	ADMINISTRATION BUILDING	
			YTD Amount: 448.17		ADMINISTRATOIN BUILDING	
					01-01-030-5311	125.22
					Total :	125.22
55158	5/29/2019	14105	RIGGINS, INC.	74994081	7000 GALLONS OF DIESEL FUEL	
			YTD Amount: 183,415.91			
				70697	7000 GALLONS OF DIESEL FUEL	
					01-14-186-5310	15,147.30
					Total :	15,147.30
55159	5/29/2019	06488	SCHOLL, S SCOTT	REIMBURSEME	REIMBURSEMENT FOR PEER SL	
			YTD Amount: 98.00			
				70754	Reimbursement for Peer Support 1	
					01-04-056-5234	98.00
					Total :	98.00
55160	5/29/2019	01882	SHERWIN WILLIAMS CO.	1273-5	PAINT FOR SIGNS.	
			YTD Amount: 14,071.01			
				70665	Paint for signs.	
					01-24-155-5323	36.12

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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55160	5/29/2019	01882	1959 2143 2444 (Continued)	70432	POOL PAINT ADDITIVE AND CLE/ Pool Paint Additive and Clear Paint	
				70432	01-24-153-5323 Pool Paint Additive and Clear Paint	58.07
					01-24-154-5323	58.06
					Total :	152.25
55161	5/29/2019	08386	1372874		SHOP HARDWARE (NUTS & BOL	
		YTD Amount: 77.28		70696	SHOP HARDWARE (NUTS & BOL	
					01-14-186-5304	77.28
					Total :	77.28
55162	5/29/2019	13594	19-1019		ELECTRIC SYSTEM CURRENT C.	
		YTD Amount: 16,260.50		70718	ELECTRIC SYSTEM CURRENT C.	
				70718	02-00-000-7487 ELECTRIC SYSTEM CURRENT C.	370.00
					02-10-200-5305	596.00
					Total :	966.00
55163	5/29/2019	00495	SHIPPER #F11F		OVERNIGHT MAILINGS	
		YTD Amount: 230.60			OVERNIGHT MAILINGS	
					01-01-002-5306	24.38
					Total :	24.38
55164	5/29/2019	13648	11-8433537		PORTABLE TOILET RENTALS~	
		YTD Amount: 1,529.70				

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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55164	5/29/2019	13648	10170 UNITED SITE SERVICES		(Continued)	
					ADDITIONAL RENTAL	
					01-24-157-5305	125.00
					Total :	125.00
55165	5/29/2019	00269	USA BLUE BOOK	876872	GREEN PAVING PAINT	
			YTD Amount: 1,711.45			
				70714	GREEN PAVING PAINT	
					02-10-205-5322	147.46
					Total :	147.46
55166	5/29/2019	01027	VALLEY POWER INC	MARCH	MONTHLY LIGHT MAINTENANCE	
			YTD Amount: 16,576.90			
				69916	MONTHLY LIGHT MAINTENANCE	
					01-13-117-5320	1,088.71
					Total :	1,088.71
55167	5/29/2019	00112	VERIZON	MAY	TELEPHONE BILLINGS~	
			YTD Amount: 10,376.28			
					TELEPHONE BILLINGS~	
					01-01-002-5307	250.09
					TELEPHONE BILLINGS~	
					01-24-153-5307	115.36
					TELEPHONE BILLINGS~	
					03-13-146-5304	74.55
					TELEPHONE BILLINGS pump stat	
					02-10-203-5307	123.09
					Total :	563.09
55168	5/29/2019	08425	VERIZON WIRELESS	MAY	WWTP PUMP STATIONS	
			YTD Amount: 421.20			

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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55168	5/29/2019	08425	VERIZON WIRELESS	(Continued)	WWTP PUMP STATIONS - METEF 02-10-203-5307	84.24 Total : 84.24
55169	5/29/2019	15408	ADVANCED HORTICULTURALSOLUTION	17938	FIVE TONS OF SOIL AMENDMEN	
		YTD Amount: 2,928.00		69984	Five tons of soil amendment for 01-24-158-5323	2,928.00 Total : 2,928.00
55170	5/29/2019	08186	ASPHALT CARE EQUIP/SUPPLY INC	91766	JOINT SEALER, TOOLS , DEGRE.	
		YTD Amount: 293.90		70757	JOINT SEALER, TOOLS , DEGRE. 01-13-131-5323	293.90 Total : 293.90
55171	5/29/2019	08369	ATLANTIC TACTICAL	SI-10589078	AUXILIARY POLICE UNIFORMS -	
		YTD Amount: 3,029.39		70793	Auxiliary Police Uniforms - Anthony 01-04-041-5316	118.48 Total : 118.48
55172	5/29/2019	13853	BDI	9500637692 950	REPLACEMENT COUPLINGS ANI	
		YTD Amount: 3,831.22		70710	REPLACEMENT COUPLINGS ANI 02-10-200-5304	122.13
				70710	FREIGHT 02-10-200-5304	36.36 Total : 158.49

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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55173	5/29/2019	00825 BERGEY'S INC.	SEE LIST		MACK TRUCK PARTS & SUPPLIE	
		YTD Amount: 28,475.05				
				70266	MACK TRUCK PARTS & SUPPLIE	
					01-14-186-5304	884.78
					Total :	884.78
55174	5/29/2019	11225 BSN SPORTS	904566502		HOME PLATES, PITCHING PLATE	
		YTD Amount: 3,578.32				
				69867	Home plates, pitching plates, bases	
					01-24-157-5324	577.74
			904681318		3 15' BLEACHERS	
				70039	3 15' Bleachers	
					07-24-800-7571	2,727.22
				70039	3 15' Bleachers	
					01-24-156-5324	233.36
			904977956		WALL PAD FOR ACEC GYM	
				70242	Wall Pad for ACEC Gym	
					01-24-152-5324	40.00
					Total :	3,578.32
55175	5/29/2019	12432 CINTAS	APRIL		UNIFORMS FOR V.M.	
		YTD Amount: 1,228.26				
				70785	UNIFORMS FOR V.M.	
					01-14-180-5316	279.15
					Total :	279.15
55176	5/29/2019	01308 CITY OF PHILA/WATER DEPT	MARCH		MONTHLY WASTEWATER SERVI	
		YTD Amount: 727,907.93				
					MONTHLY WASTEWATER CHAR	
					02-11-202-5333	149,460.68

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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55176	5/29/2019	01308	CITY OF PHILA/WATER DEPT	(Continued)		Total : 149,460.68
55177	5/29/2019	12200	COLONIAL ELECTRIC SUPPLY CO	12807935	ELECTRICAL COMBO BOX (STAIL	
		YTD Amount: 3,078.27				
				70456	ELECTRICAL COMBO BOX (STAIL	
					02-00-000-7455	2,102.00
					Total :	2,102.00
55178	5/29/2019	14979	COMCAST	MAY	NEW INTERNET SERVICE FOR T	
		YTD Amount: 14,748.61				
					PUBLIC WORKS, TRAINING CEN	
					01-01-002-5307	2,949.36
					Total :	2,949.36
C-156 55179	5/29/2019	05894	COMCAST CABLE	MAY	MONTHLY CABLE 515 MEETINGH	
		YTD Amount: 1,013.47				
				69393	MONTHLY CABLE 515 MEETINGH	
					01-24-150-5302	210.67
					Total :	210.67
55180	5/29/2019	08182	COMCAST CABLE	MAY	INTERNET SERVICE FOR ANNEX	
		YTD Amount: 349.75				
					INTERNET SERVICE FOR ANNEX	
					01-04-062-5305	69.95
					Total :	69.95
55181	5/29/2019	09245	COMCAST CABLE	MAY	PARKS MAINT OFFICE -FOX CHA	
		YTD Amount: 444.50				
				70125	PARKS MAINT OFFICE -FOX CHA	
					01-24-158-5305	86.90
					Total :	86.90

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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55182	5/29/2019	12135	COMCAST CABLE		BRIAR BUSH NATURE CENTER C	
		YTD Amount: 771.68	MAY		CABLE FOR BRIAR BUSH	
					01-24-155-5305	127.31
					Total :	127.31
55183	5/29/2019	03261	CONROY'S CLEANING INC		CLEANING SERVICE-APRIL-2019	
		YTD Amount: 9,605.00	APRIL		CLEANING SERVICE-April-2019-\$	
				70802	01-01-030-5305	1,290.00
					Total :	1,290.00
C-157 55184	5/29/2019	08628	CONTRACT & COMMERCIAL INC., STAPL SEE LIST		PENS, ENVELOPES, LEGAL PAD\$	
		YTD Amount: 7,654.37			pens, envelopes, legal pads, post it	
				70698	01-04-053-5300	109.79
				70786	10 x 13 envelopes	
					01-06-081-5300	18.38
					WHITE BOARD ACCESSORIES	
					01-24-150-5300	1.89
					Total :	130.06
55185	5/29/2019	09949	COURIER TIMES, INC.		LEGAL ADVERTISING FOR BID	
		YTD Amount: 5,978.48	P100985 10285		LEGAL ADVERTISING FOR BID	
					01-01-002-5303	215.54
					Total :	215.54
55186	5/29/2019	13198	DELAWARE VALLEY WC TRUST		DOYLE, WALTERS - EXCELLING,	
		YTD Amount: 203,821.50	TRAINING19-AE			

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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55186	5/29/2019	13198 DELAWARE VALLEY WC TRUST	(Continued)	70789	Doyle, Walters - Excelling as a Mar 01-04-056-5234	50.00 Total : 50.00
55187	5/29/2019	09525 DVMMA YTD Amount: 1,575.00	EXAM19-PORTI	70790	PRE-EMPLOYMENT MEDICAL EX Pre-Employment Medical Exam - L 01-04-040-5319	200.00 Total : 200.00
55188	5/29/2019	07484 EAGLE TRUCK EQUIPMENT YTD Amount: 61,781.92	SEE LIST	70270	MONTHLY TRUCK PARTS FOR T MONTHLY TRUCK PARTS FOR T 01-14-186-5304	4,111.69 Total : 4,111.69
55189	5/29/2019	00960 ECKEL, BRUCE J. YTD Amount: 15,694.50	SERVICES		LEGAL SERVICES LEGAL SERVICES 01-06-087-5201	2,631.50 Total : 2,631.50
55190	5/29/2019	13114 FASTENAL COMPANY YTD Amount: 3,039.25	SEE LIST	70271	NUTS & BOLTS FOR V.M. SHOP NUTS & BOLTS FOR V.M. SHOP 01-14-186-5304	608.62 Total : 608.62
55191	5/29/2019	08830 FERGUSON ENTERPRISES LLC YTD Amount: 4,853.04	2954815		2 - 1" PIPES~	

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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55191	5/29/2019	08830	100505 FERGUSON ENTERPRISES LLC	(Continued)		
				70731	2 - 1" PIPES~ 02-00-000-7497	157.99
					Total :	157.99
55192	5/29/2019	08161	FINCH SERVICES INC.,	W09460	DEBRIS BLOWER	
	YTD Amount: 8,721.00			70012	Buffalo Turbane KBS EFI Debris Bl 07-13-575-7559	8,721.00
					Total :	8,721.00
55193	5/29/2019	10828	FLEETS CARPET	11172	TILES FOR TOWNSHIP KITCHEN	
	YTD Amount: 3,528.44			70803	Tiles for Township Kitchen - \$210.0 07-01-500-7522	210.00
					Total :	210.00
55194	5/29/2019	00530	FOLEY CAT	W0140051909	QUARTERLY MAINT.FOR GENER	
	YTD Amount: 36,098.11			69697	April Quarterly Maint. for Generator 01-01-030-5305	565.00
					Total :	565.00
55195	5/29/2019	00462	FRIENDS OF BRIAR BUSH	REIMBURSEME	VACUUM FOR ANIMAL CARE ANC	
	YTD Amount: 2,499.08			70764	Vacuum for animal care and batteri 01-24-155-5323	62.98
					Total :	62.98
55196	5/29/2019	00512	GEPPERT INC., WILLIAM A	SEE LIST	MATERIALS & SUPPLIES FOR HI	
	YTD Amount: 11,359.22					

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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55196	5/29/2019	00512	10 533 06 GEPPERT INC., WILLIAM A	(Continued)		
				70272	MATERIALS & SUPPLIES FOR HI	
					01-13-131-5323	299.58
				70804	Materials for 2nd Flr. Adm.	
					07-01-500-7522	160.49
				70419	Materials and Supplies	
					01-24-157-5323	137.69
				70706	Repairs to pools	
					01-24-153-5323	60.90
				70706	Repairs to pools	
					01-24-154-5323	60.90
				70745	Repairs to baby pool and guard sha	
					01-24-151-5323	101.31
				70746	Cement	
					01-24-154-5323	14.39
					Total :	835.26
55197	5/29/2019	01069	GLENSIDE LAWN & GARDEN, INC.	24681 23844	WHEEL ASSEMBLY FOR PARKS I	
			YTD Amount: 734.60			
				70778	WHEEL ASSEMBLY FOR PARKS I	
					01-14-186-5304	155.24
					Total :	155.24
55198	5/29/2019	08079	GRECO CUSTOM CARPENTRY INC	GRASS CUTTIN	GRASS CUTTINGS	
			YTD Amount: 880.00			
					GRASS CUTTINGS	
					01-06-088-5305	290.00
					Total :	290.00

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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55199	5/29/2019	07361	HARRIS COMPUTER SYSTEMS	MN0011761	ANNUAL SOFTWARE MATINTEN/	
					ANNUAL SOFTWARE MATINTEN/	
					01-01-005-5305	16,793.47
					Total :	16,793.47
55200	5/29/2019	15511	HENTSCHKE, SARA	POOL REFUND	Refund pool membership early disc	
					Refund pool membership early disc	
					01-00-000-4426	10.00
					Total :	10.00
C-161 55201	5/29/2019	00851	HOME DEPOT CREDIT SERVICES	6024341	ANIMAL CARE SUPPLIES.	
					Animal care supplies.	
				70765	01-24-155-5323	36.00
					Total :	36.00
55202	5/29/2019	10824	INTERSTATE BATTERY SYSTEM	APRIL	MONTHLY CAR & TRUCK BATTEI	
					MONTHLY CAR & TRUCK BATTEI	
				70275	01-14-186-5304	495.75
					Total :	495.75
55203	5/29/2019	10249	ITSAVVY LLC	01109337 01109	4 REPLACEMENT COMPUTER DI	
					4 replacement computer desktops	
				70737	01-01-005-5322	2,898.52
					Total :	2,898.52
55204	5/29/2019	03119	JOHN KENNEDY FORD JENKINTOWN	MONTHLY	FORD PARTS & SUPPLIES FOR T	

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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55204	5/29/2019	03119	JOHN KENNEDY FORD JENKINTOWN (Continued)	70276	FORD PARTS & SUPPLIES FOR T 01-14-186-5304	835.90 Total : 835.90
55205	5/29/2019	04019	KSG INDUSTRIAL SUPPLIES INC	70277	TRUCK PARTS & SUPPLIES FOR TRUCK PARTS & SUPPLIES FOR 01-14-186-5304	689.14 Total : 689.14
55206	5/29/2019	07492	LERRO CORPORATION, THE	71676	SETUP AND FIRST YEAR OF SEF	
			YTD Amount: 2,168.44	69813	Setup and first year of service for 01-01-005-5305	2,168.44 Total : 2,168.44
55207	5/29/2019	14049	LINCOLN AQUATICS	SR003341	MATERIALS AND SUPPLIES	
			YTD Amount: 305.98	70707	Materials and Supplies 01-24-153-5323	149.70
				70707	Materials and Supplies 01-24-154-5323	149.70 Total : 299.40
55208	5/29/2019	05516	LOWE'S BUSINESS ACCOUNT	01561	MATERIALS NEEDED FOR BASEI	
			YTD Amount: 5,160.20	70766	Materials needed for basement rep 07-24-800-7577	69.96 Total : 69.96

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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55209	5/29/2019	14392 MCKINLEY FIRE COMPANY	PREVENTIVE M		INSURANCE REIMBURSEMENT -	
		YTD Amount: 12,861.00				
				70721	INSURANCE REIMBURSEMENT -	
					01-15-091-5216	6,279.50
					Total :	6,279.50
55210	5/29/2019	14388 METAL STOCK INC.	169537		1 - SHEETS OF STEEL AND 1 - SH	
		YTD Amount: 687.22				
				70734	1 - SHEETS OF STEEL AND 1 - SH	
					02-10-200-5322	244.86
					Total :	244.86
C-163 55211	5/29/2019	03690 METRO ELEVATOR CO., INC.	90807		SERVICE CONTRACT TWP ELEV	
		YTD Amount: 4,595.11				
				70823	SERVICE CONTRACT TWP ELEV	
					01-01-030-5305	90.62
					Total :	90.62
55212	5/29/2019	09070 NATIONAL ELEVATOR	0350949		INSPECTION TWNSHP.&PD LIFT	
		YTD Amount: 167.00				
				70824	Inspection Twnshp.&PD Lift - \$167.	
					01-01-030-5305	167.00
					Total :	167.00
55213	5/29/2019	08537 OFFICE DEPOT	31115547001		1- FILING CABINET	
		YTD Amount: 836.62				
				70659	1- filing cabinet	
					01-04-053-5322	239.98
					Total :	239.98
55214	5/29/2019	15005 PALOMBO & MILLER, CAMPBELL, DURR/66046			PROFESSIONAL SERVICES	
		YTD Amount: 40,895.00				

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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55214	5/29/2019	15005 PALOMBO & MILLER, CAMPBELL, DURR/ (Continued)			PROFESSIONAL SERVICES 01-01-003-5201	10,744.78 Total : 10,744.78
55215	5/29/2019 YTD Amount: 119.65	07071 PINNACLE TECHNOLOGIES INC	19-170	70783	BLANK ID CARDS blank ID cards 01-04-053-5322	119.65 Total : 119.65
55216	5/29/2019 YTD Amount: 1,671.50	00308 PORTER, CHRISTOPHER	ADVANCE	70113	ADVANCE - MEALS AND TOLLS F ADVANCE - meals and tolls for TAC 01-04-056-5234	600.00 Total : 600.00
55217	5/29/2019 YTD Amount: 2,270.28	00962 PRIMEX CENTERS, INC.	1-885276	70767	HANGING FLOWER BASKETS FC Hanging flower baskets for butterfly 01-24-155-5317	45.58 Total : 45.58
55218	5/29/2019 YTD Amount: 31,497.11	07388 RED THE UNIFORM TAILOR INC, GALLS IBC0831360		70792	SIDE POCKET TACTICAL TROUS side pocket tactical trousers (2), 01-04-044-5316	236.24 Total : 236.24
55219	5/29/2019 YTD Amount: 2,273.03	00059 SCULLY WELDING SUPPLY CORP	SEE LIST		MONTHLY WELDING SUPPLIES F	

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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55219	5/29/2019	00059	SCULLY WELDING SUPPLY CORP	(Continued)		
				70279	MONTHLY WELDING SUPPLIES F	
					01-14-186-5304	398.69
					Total :	398.69
55220	5/29/2019	00701	SECURITY ON LINE SYSTEMS INC	83670	GROVE HOUSE YRLY CONTRAC	
			YTD Amount: 769.00			
				70805	Grove House Yrly Contract Renewa	
					01-01-005-5305	444.00
					Total :	444.00
55221	5/29/2019	01882	SHERWIN WILLIAMS CO.	0855 0884 1128	MONTHLY PAINT SUPPLIES	
			YTD Amount: 14,331.67			
				70280	MONTHLY PAINT SUPPLIES	
					03-13-143-5325	214.11
				1917-7	STAIN FOR OUTSIDE BENCHES.	
				70768	Stain for outside benches.	
					01-24-155-5323	198.80
					Total :	412.91
55222	5/29/2019	15040	SINGER, CHUCK	2019-ATFD	ATFD RECRUITMENT AND COMM	
			YTD Amount: 300.00			
				70798	ATFD Recruitment and Community	
					01-15-064-5305	300.00
					Total :	300.00
55223	5/29/2019	15433	SLEEP INN	TAC LODGING	TAC TRAINING WITH FBI - ~	
			YTD Amount: 1,270.50			
				70112	TAC Training with FBI - ~	
					01-04-056-5234	1,270.50
					Total :	1,270.50

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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55224	5/29/2019	06102 SPOK	MAY		MONTHLY PAGING SERVICES	
		YTD Amount: 194.98			Parks paging services	
					01-24-150-5307	18.10
					Wastewater paging services	
					02-10-200-5307	17.54
					Total :	35.64
55225	5/29/2019	07058 SUPPLYWORKS	479146474		PAPER SUPPLIES-TWNSHP. BUII	
		YTD Amount: 8,402.38				
				70806	Paper Supplies-Twnshp. Building -	
					01-01-030-5318	80.48
			490560125		PAPER TOWELS, TOILET TISSUE	
				70770	Paper towels, toilet tissue and hanc	
					01-24-155-5317	278.29
					Total :	358.77
55226	5/29/2019	15153 TIREHUB, LLC	SEE LIST		TIRES & TREAD FOR TWP. FLEE	
		YTD Amount: 5,074.80				
				70281	TIRES & TREAD FOR TWP. FLEE	
					01-14-186-5304	2,200.00
					Total :	2,200.00
55227	5/29/2019	00495 UNITED PARCEL SERVICE	SHIPPER #F11F		OVERNIGHT MAILINGS	
		YTD Amount: 239.73				
					OVERNIGHT MAILINGS	
					01-01-002-5306	33.51
					Total :	33.51
55228	5/29/2019	01027 VALLEY POWER INC	MONTHLY		MONTHLY LIGHT MAINTENANCE	
		YTD Amount: 15,911.07				

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Voucher List
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Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55228	5/29/2019	01027 VALLEY POWER INC	(Continued)	70284	MONTHLY LIGHT MAINTENANCE	
			S1164929.001	70825	01-13-117-5320 LIGHTING FOR ADMINISTRATION Lighting for Administration Kitchen -	406.53
					07-01-500-7522	16.35
					Total :	422.88
55229	5/29/2019	14709 VECTOR SECURITY	63749801		MONTHLY MONITORING FEE.	
		YTD Amount: 464.75		70771	Monthly monitoring fee.	
					01-24-155-5305	92.95
					Total :	92.95
55230	5/29/2019	08719 VERIZON	MAY		Police & Fire training facility~	
		YTD Amount: 900.06			Police & Fire training facility~	
					01-04-040-5307	76.87
					Police & Fire training facility~	
					01-15-064-5307	73.85
					Total :	150.72
55231	5/29/2019	13436 VERIZON	MAY		ALVERTHORPE MANOR PHONE-	
		YTD Amount: 191.63		69562	May	
					01-24-150-5307	30.21
					Total :	30.21
55232	5/29/2019	07500 VILE, SUSAN ELIZABETH	MAY 21, 2019		TRANSCRIPTION/EDITING OF MI	
		YTD Amount: 5,851.50				

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Voucher List
TWP OF ABINGTON

05/29/2019 2:31:19PM

Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55232	5/29/2019	07500 VILE, SUSAN ELIZABETH	(Continued)		Transcription/Editing of minutes for 01-01-002-5305	189.00 Total : 189.00
55233	5/29/2019	15077 WILLIAMS, HOWARD YTD Amount: 81.00	TAX CREDIT		VOLUNTEER FIRE TAX CREDIT VOLUNTEER FIRE TAX CREDIT 01-00-000-4030	81.00 Total : 81.00
55234	5/29/2019	10152 YOUNG REMBRANDTS YTD Amount: 450.00	8358107	70762	ART PROGRAM Art Program 01-24-156-5331	230.00 Total : 230.00
168 Vouchers for bank code : ap2						Bank total : 557,547.86
168 Vouchers in this report						Total vouchers : 557,547.86

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Bank: ap2
Account: 1210645

<u>Orig check</u>	<u>Date</u>	<u>Voided</u>	<u>Check amt</u>	<u>EFT</u>	<u>Paid to</u>	<u>Repl check</u>	<u>Date</u>	<u>Reason</u>
52159	12/20/2018	5/24/2019	12.00	No	PATRICIA L MEAGLEY	55066	5/24/2019	STALE DATED
			Bank total:					
			12.00					
			Checks total:					
			12.00					

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Voucher List
TWP OF ABINGTON

Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount	
2332	5/30/2019	14836	REPUBLIC BANK	MAY	INTEREST ON GOB 2017		
		YTD Amount:	34,033.40		INTEREST ON GOB 2017		
					01-30-011-5212	34,033.40	
					Total :	34,033.40	
2333	5/30/2019	12974	GENERAL BOND SERIES 2013, US BANK	MAY	GENERAL BOND SERIES 2013		
		YTD Amount:	2,365,092.50		PRINCIPAL SEWER PAYMENT		
					02-30-207-5211	2,315,000.00	
					INTEREST PAYMENT SEWER		
					02-30-207-5212	50,092.50	
					Total :	2,365,092.50	
2 Vouchers for bank code : ap2						Bank total :	2,399,125.90
2 Vouchers in this report						Total vouchers :	2,399,125.90

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Voucher List
TWP OF ABINGTON

Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55235	5/30/2019	15013	AQUA PA		ROUND HOUSE-WATER	
		YTD Amount: 493.58			WATER FOR ROUND HOUSE AT	
					01-24-153-5311	96.64
					Total :	96.64
55236	5/30/2019	15014	AQUA PA		SPRINKLER FOR ROUND HOUSE	
		YTD Amount: 468.70			SPRINKLER FOR ROUND HOUSE	
					01-24-153-5311	93.74
					Total :	93.74
C-171 55237	5/30/2019	05812	AQUA PENNSYLVANIA		1176 OLD YORK RD	
		YTD Amount: 489.87			1176 OLD YORK RD	
					01-01-030-5311	93.74
					Total :	93.74
55238	5/30/2019	05813	AQUA PENNSYLVANIA		1176 OLD YORK RD	
		YTD Amount: 985.50			1176 OLD YORK RD	
					01-01-030-5311	204.14
					Total :	204.14
55239	5/30/2019	05814	AQUA PENNSYLVANIA		1166 OLD YORK RD	
		YTD Amount: 667.12			1166 OLD YORK RD	
					01-01-030-5311	130.83
					Total :	130.83

Voucher List
TWP OF ABINGTON

Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55240	5/30/2019	05815	AQUA PENNSYLVANIA		2201 FLOREY	
		YTD Amount: 980.82			2201 FLOREY	
					01-13-130-5311	161.14
					Total :	161.14
55241	5/30/2019	05816	AQUA PENNSYLVANIA		925 FITZWATERTOWN	
		YTD Amount: 310.52			925 FITZWATERTOWN	
					14-12-100-5311	69.55
					Total :	69.55
C-172 55242	5/30/2019	05817	AQUA PENNSYLVANIA		2828 SPEAR	
		YTD Amount: 1,002.75			2828 SPEAR	
					01-24-152-5311	210.59
					Total :	210.59
55243	5/30/2019	05818	AQUA PENNSYLVANIA		ES DUMONT RD	
		YTD Amount: 993.45			ES DUMONT RD	
					01-24-154-5311	212.74
					Total :	212.74
55244	5/30/2019	05820	AQUA PENNSYLVANIA		1212 EDGE HILL	
		YTD Amount: 406.06			1212 EDGE HILL	
					01-24-155-5311	178.03
					Total :	178.03
55245	5/30/2019	05822	AQUA PENNSYLVANIA		1059 Jenkintown Rd, Meetinghouse	
		YTD Amount: 91.22				

Voucher List
TWP OF ABINGTON

Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55245	5/30/2019	05822	AQUA PENNSYLVANIA	(Continued)	1059 Jenkintown Rd, Meetinghouse 01-24-157-5311	17.20 Total : 17.20
55246	5/30/2019	05823	AQUA PENNSYLVANIA	WATER	1383 EASTON RD 1383 EASTON RD 01-24-157-5311	22.08 Total : 22.08
55247	5/30/2019	05824	AQUA PENNSYLVANIA	WATER	2810 ANZAC 2810 ANZAC 01-24-157-5311	118.14 Total : 118.14
55248	5/30/2019	05825	AQUA PENNSYLVANIA	WATER	BAEDERWOOD SKATING HIGHL BAEDERWOOD SKATING HIGHL 01-24-157-5311	50.20 Total : 50.20
55249	5/30/2019	05826	AQUA PENNSYLVANIA	WATER	NS CLEVELAND NS CLEVELAND 01-24-157-5311	50.20 Total : 50.20
55250	5/30/2019	05829	AQUA PENNSYLVANIA	WATER	SS OLD WELSH RD	

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Voucher List
TWP OF ABINGTON

Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55250	5/30/2019	05829	AQUA PENNSYLVANIA	(Continued)	SS OLD WELSH RD 01-24-157-5311	96.68 Total : 96.68
55251	5/30/2019	05830	AQUA PENNSYLVANIA	WATER	WS FORREST WS FORREST 01-24-157-5311	325.26 Total : 325.26
		YTD Amount: 1,075.78				
55252	5/30/2019	05831	AQUA PENNSYLVANIA	WATER	WS FORREST WS FORREST 01-24-157-5311	114.70 Total : 114.70
		YTD Amount: 428.48				
55253	5/30/2019	05832	AQUA PENNSYLVANIA	WATER	1013 INDIAN CREEK 1013 INDIAN CREEK 01-24-157-5311	55.58 Total : 55.58
		YTD Amount: 278.16				
55254	5/30/2019	05833	AQUA PENNSYLVANIA	WATER	865 JENKINTOWN 865 JENKINTOWN 01-24-157-5311	18.28 Total : 18.28
		YTD Amount: 92.30				
55255	5/30/2019	05834	AQUA PENNSYLVANIA	WATER	511 MEETINGHOUSE	
		YTD Amount: 1,227.61				

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Voucher List
TWP OF ABINGTON

Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55255	5/30/2019	05834	AQUA PENNSYLVANIA	(Continued)	511 MEETINGHOUSE 01-24-157-5311	218.12 Total : 218.12
55256	5/30/2019	05835	AQUA PENNSYLVANIA	WATER	NS JEFFERSON NS JEFFERSON 01-24-157-5311	17.20 Total : 17.20
55257	5/30/2019	05836	AQUA PENNSYLVANIA	WATER	1010 FITZWATERTOWN 1010 FITZWATERTOWN 02-10-200-5311	206.40 Total : 206.40
55258	5/30/2019	05837	AQUA PENNSYLVANIA	WATER	626 HARPERS LN 626 HARPERS LN 02-10-203-5311	17.20 Total : 17.20
55259	5/30/2019	05838	AQUA PENNSYLVANIA	WATER	1010 FITZWATERTOWN 1010 FITZWATERTOWN 02-10-200-5311	727.60 Total : 727.60
55260	5/30/2019	05840	AQUA PENNSYLVANIA	WATER	NS KIMBALL	

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Voucher List
TWP OF ABINGTON

05/30/2019 1:01:28PM

Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55260	5/30/2019	05840	AQUA PENNSYLVANIA	(Continued)	NS KIMBALL 02-10-203-5311	50.20 Total : 50.20
55261	5/30/2019	05841	AQUA PENNSYLVANIA	WATER	1119 TOWNSHIP LINE 1119 TOWNSHIP LINE 02-10-203-5311	50.20 Total : 50.20
55262	5/30/2019	05843	AQUA PENNSYLVANIA	WATER	ES VALLEY ES VALLEY 02-10-203-5311	29.56 Total : 29.56
55263	5/30/2019	05845	AQUA PENNSYLVANIA	WATER	1858 OLD WELSH 1858 OLD WELSH 02-10-203-5311	17.20 Total : 17.20
55264	5/30/2019	05846	AQUA PENNSYLVANIA	WATER	BRIARCLIFF BRIARCLIFF 02-10-203-5311	17.20 Total : 17.20
55265	5/30/2019	05847	AQUA PENNSYLVANIA	WATER	WS DAVISVILLE	

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Voucher List
TWP OF ABINGTON

05/30/2019 1:01:28PM

Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55265	5/30/2019	05847	AQUA PENNSYLVANIA	(Continued)	WS DAVISVILLE 02-10-203-5311	17.20 Total : 17.20
55266	5/30/2019	05848	AQUA PENNSYLVANIA	WATER	635 MOREDON 635 MOREDON 02-10-203-5311	17.20 Total : 17.20
55267	5/30/2019	05849	AQUA PENNSYLVANIA	WATER	2571 RUBICAM CRESTMONT PO 2571 RUBICAM CRESTMONT PO 01-24-153-5311	201.99 Total : 201.99
55268	5/30/2019	07415	AQUA PENNSYLVANIA	WATER	MEADOWBROOK BIRD SANCTU MEADOWBROOK BIRD SANCTU 01-24-157-5311	17.20 Total : 17.20
55269	5/30/2019	10094	AQUA PENNSYLVANIA	WATER	86 NORTH HILL 86 NORTH HILL 02-10-203-5311	50.20 Total : 50.20
55270	5/30/2019	15382	CONSTELLATIN NEW ENERGY	APRIL	GAS SUPPLY FOR TWP BUILDING	

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Voucher List
TWP OF ABINGTON

05/30/2019 1:01:28PM

Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount
55270	5/30/2019	15382	CONSTELLATIN NEW ENERGY	(Continued)	GAS SUPPLY FOR TWP BUILDING	
					01-01-030-5308	76.31
					Total :	76.31
55271	5/30/2019	15419	CONSTELLATION NEW ENERGY	APRIL	GAS SUPPLY FOR BBNC	
	YTD Amount:	521.32			GAS SUPPLY FOR BBNC	
					01-24-155-5308	21.80
					Total :	21.80
55272	5/30/2019	15420	CONSTELLATION NEW ENERGY	APRIL	GAS SUPPLY FOR ARDSLEY COM	
	YTD Amount:	4,679.87			GAS SUPPLY FOR ARDSLEY COM	
					01-24-152-5308	61.13
					Total :	61.13
55273	5/30/2019	15421	CONSTELLATION NEW ENERGY	APRIL	GAS SUPPLY FOR FLOREY LANE	
	YTD Amount:	1,472.09			GAS SUPPLY FOR FLOREY LANE	
					01-13-130-5308	14.02
					Total :	14.02
55274	5/30/2019	15422	CONSTELLATION NEW ENERGY	APRIL	GAS SUPPLY FOR WWTP	
	YTD Amount:	3,539.88			GAS SUPPLY FOR WWTP	
					02-10-200-5308	91.49
					GAS SUPPLY FOR WWTP	
					02-10-203-5308	44.78
					Total :	136.27

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Voucher List
TWP OF ABINGTON

05/30/2019 1:01:28PM

Bank code : ap2

Voucher	Date	Vendor	Invoice	PO #	Description/Account	Amount	
55275	5/30/2019	15424	CONSTELLATION NEW ENERGY	APRIL	GAS SUPPLY FOR POLICE TRAIN		
					GAS SUPPLY FOR POLICE TRAIN		
					01-04-062-5308	50.12	
					Total :	50.12	
55276	5/30/2019	15335	CONSTELLATION NEW ENERGY INC	MARCH-APRIL	ELECTRIC SUPPLY FOR PARKS		
					ELECTRIC SUPPLY FOR PARKS		
					01-24-157-5308	348.26	
					Total :	348.26	
55277	5/30/2019	14925	PAYMENT PROCESSING, PECO	APRIL	GAS SUPPLY FOR CRESTMONT		
					GAS SUPPLY FOR CRESTMONT		
					01-24-157-5308	14.41	
					Total :	14.41	
55278	5/30/2019	00112	VERIZON	MAY	TELEPHONE BILLINGS PUMP ST.		
					TELEPHONE BILLINGS pump stat		
					02-10-203-5307	168.56	
					Total :	168.56	
44 Vouchers for bank code : ap2						Bank total :	4,865.01
44 Vouchers in this report						Total vouchers :	4,865.01

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