



Whitpain Township Proposed 2026 Budget

Second Budget Work Session

Board of Supervisors
November 18, 2025





Agenda

Overall Budget Summary:

- Balanced Budget
- No tax increase; no sewer fee increase in 2026
- Financial position has improved overall; although future challenges remain
- Budget is an annual exercise in prioritization of competing goals and objectives

Tonight's Budget Topics:

- Open Space
- Capital Reserve
- Traffic Improvement
- Highway Aid
- Fee In Lieu Of Stormwater
- Reserve for Stormwater
- Manor House
- Community Center



Open Space





Open Space Fund Highlights

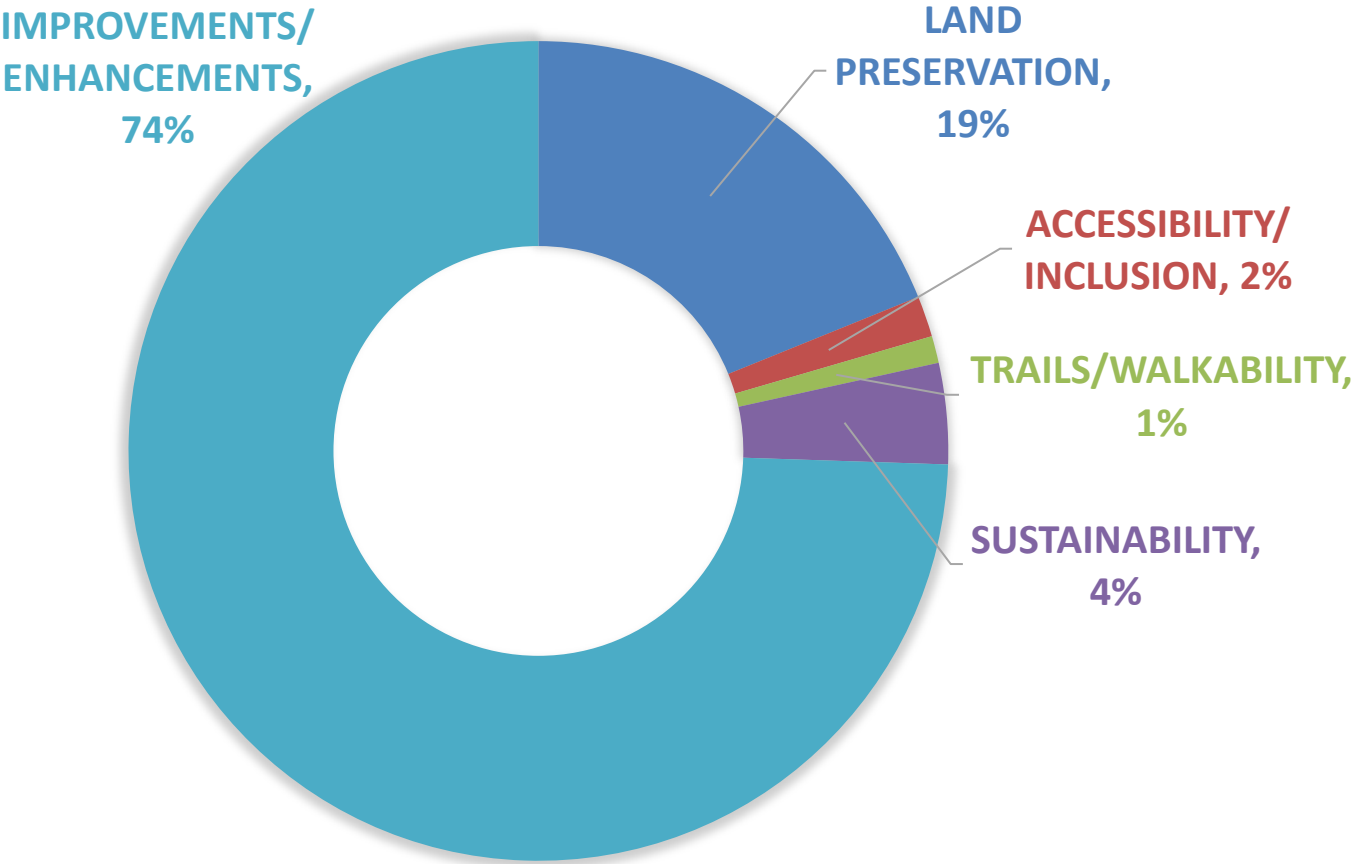


	2026 Proposed	Total 2026-2030	Other Revenue Sources
Mermaid	2,326,000	4,586,000	3,475,000
Stony Creek Sports Park	46,000	183,000	-
Master Trails Plan	35,000	1,395,000	1,000,000
Wentz Run Park	25,000	550,000	397,500
West Ambler	40,000	60,000	15,000
Prophecy Creek Park	33,000	73,000	20,000
Erbs Mill Park	30,000	30,000	-
Shade Tree Commission	130,700	755,700	75,000
Land Preservation - Debt Service	620,000	3,020,000	-
Total	3,285,700	10,652,700	4,982,500



Open Space Fund Project Categories

	2026 Total \$	2026 % of Total	2026-2030 Total \$	2026-2030 % of Total
Land Preservation/ Debt Service	620,000	19%	3,020,000	28%
Accessibility/ Inclusion	53,000	2%	93,000	1%
Trails/Walkability	35,000	1%	1,455,000	14%
Sustainability	130,700	4%	755,700	7%
Improvements/ Enhancements	2,447,000	74%	5,329,000	50%
Total	3,285,700		10,652,700	





Open Space Summary

- 2025 will mark the conclusion of several major Open Space projects including, the inclusive playground at Mermaid Park, the renovation and relocation of tennis facilities, and the new pickleball courts
 - The tennis court repairs and pickleball court construction were budgeted at \$490k and actual costs were \$484k
- 2026 promises to be a transition year where park projects move from construction to operation, this still will include additional improvements to the new Dog Park, Mermaid, and the pickleball courts along with other planned projects



Mermaid Playground Fall 2025





Open Space Summary

	2025 Budget	2025 Projected	2026 Budget	2027	2028	2029	2030
Beginning Balance	1,110,851	1,239,159	879,236	304,536	188,036	277,036	605,536
Revenues	2,119,750	248,500	1,011,000	1,973,500	1,801,000	8,500	8,500
Transfers In	2,400,000	2,200,000	1,700,000	1,050,000	1,050,000	1,050,000	1,050,000
Expenditures	5,544,500	2,808,423	3,285,700	3,140,000	2,762,000	730,000	735,000
Ending Balance	86,101	879,236	304,536	188,036	277,036	605,536	929,036



Capital Reserve





Capital Reserve Fund Summary

	Projected 2025	2026
Beginning Balance	2,990,867	1,578,051
Revenues	1,512,000	3,110,400
Transfer from General Fund	1,500,000	1,500,000
Total Available Funds	6,002,867	6,188,451
Vehicles & Equipment	1,010,970	721,000
Capital Expenditures	3,413,846	1,921,000
Total Expenditures	4,424,816	2,642,000
Ending Balance	1,578,051	3,546,451



Wissahickon Park November 2025

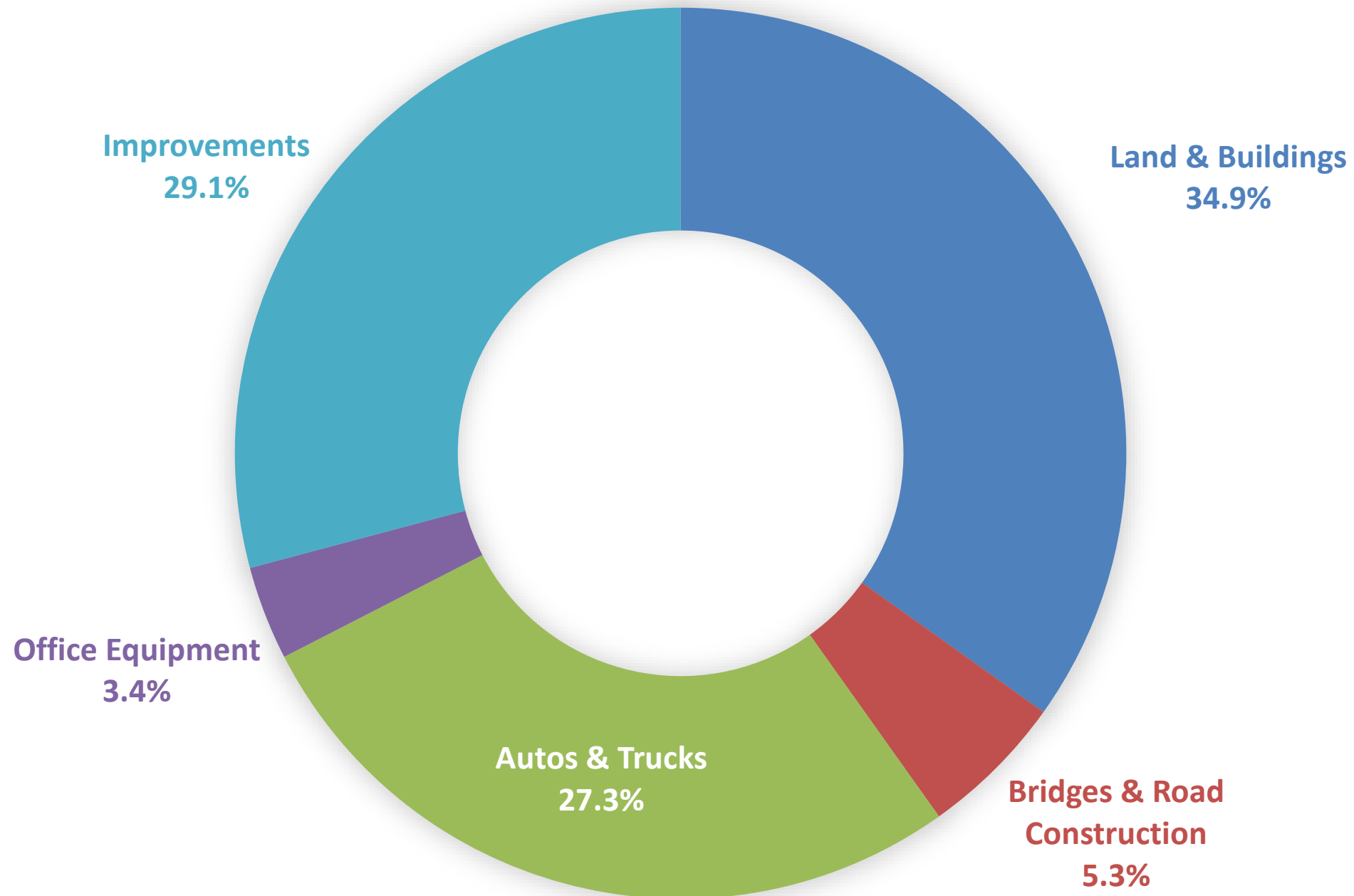


Capital Reserve Summary 2025-2030

	2025 Budget	2025 Projected	2026 Budget	2027	2028	2029	2030
Land & Buildings	3,635,500	3,178,246	921,000	325,000	600,000	266,000	140,000
Bridges & Roads	239,500	113,600	140,000	-	-	-	-
Vehicles & Heavy Equipment	1,246,000	1,010,970	721,000	1,624,860	620,500	1,287,000	652,000
Office & Network Equipment	125,000	-	90,000	-	-	-	-
Improvements	270,000	122,000	770,000	250,000	250,000	250,000	250,000
Grand Total	5,516,000	4,424,816	2,642,000	2,199,860	1,470,500	1,803,000	1,042,000



Capital Reserve Fund Project Categories





Capital Reserve Items

Total Capital Items for 2026 - \$2,642,000 – Summary follows:

Land & Buildings	Budget 2026
Wissahickon Park Construction	800,000
Building & Facilities – Public Works Fire Alarms, Building Improvements & Prophecy Creek	121,000
Total Land & Buildings	921,000

Bridges & Road Construction	Budget 2026
Skippack Pike & School Road Intersection Upgrade*	90,000
Walton Road & Stenton Avenue Roundabout Design*	50,000
Total Bridges & Road Construction	140,000

* Multi-Year Project; Township has additional funding sources/grants for each project.



Capital Reserve Items

Total Capital Items for 2026 - \$2,642,000 – Summary follows:

Autos, Trucks, & Equipment	Budget 2026
Public Works Vehicles & Equipment	596,000
Parks Division Mowers & Equipment	125,000
Total Autos, Trucks, & Equipment	721,000

Improvements	Budget 2026
Regional Water Quality Enhancements – Ridings Basin Retrofit Project	750,000
Green Energy Consultant	20,000
Total	770,000



Capital Reserve Summary

- Township staff has worked throughout the year to ensure that Capital Reserve projects are well managed and delivered within budget as much as possible. On some projects such as Wissahickon Park, this is not possible due to bids received and project complications such as working around the existing asbestos liner. However, other projects came in below budget. Projects or purchases were deferred in order to stay within budget on a fund-wide basis
 - Window replacements in Police area and other glass work in the atrium area were budgeted at \$290k and are projected to be completed for \$215k
 - Four Public Works dump trucks were budgeted at \$935k and are estimated to be \$845k
 - The following is a list of some projects or purchases that were deferred in 2025
 - Two Public Works Pick-Up Trucks: \$134k (including upfitting)
 - New emergency generator storage containers: \$50k
 - New Parks Division mower: \$15K



Capital Reserve Summary

	2025 Projected	2026 Budget	2027	2028	2029	2030
Beginning Balance	2,990,867	1,578,051	3,546,451	2,358,359	1,881,824	1,000,064
Revenues	1,512,000	3,110,400	311,768	293,965	271,240	198,595
Transfer In- General Fund	1,500,000	1,500,000	700,000	700,000	650,000	500,000
Expenditures	4,424,816	2,642,000	2,199,860	1,470,500	1,803,000	1,042,000
Ending Balance	1,578,051	3,546,451	2,358,359	1,881,824	1,000,064	656,659



Traffic Improvement





Traffic Improvement Fund

- Revenues are primarily from developer impact fees
- Traffic impact fees must be used for providing additional vehicular capacity to accommodate additional traffic from new developments
 - Township is planning to update its traffic impact fee in the coming months to account for inflationary growth since it was last revised
- State grants are the other major source of revenue for the traffic improvement fund that are used in order to complete more projects



Wentz Road & Jolly Road Intersection Improvements



Traffic Improvement Fund

	2024 Actual	2025 Projected	2026 Request
Beginning Balance	863,250	948,859	1,130,859
Interest Earnings	20,419	16,000	14,000
Contributions & Grants	201,316	376,000	1,738,000
Total Revenues	221,735	392,000	1,752,000
Planning & Design	-	10,000	225,000
Intersection Improvements	136,126	200,000	225,000
Total Expenses	136,126	210,000	450,000
Ending Balance	948,859	1,130,859	2,432,859



Traffic Improvement Projects

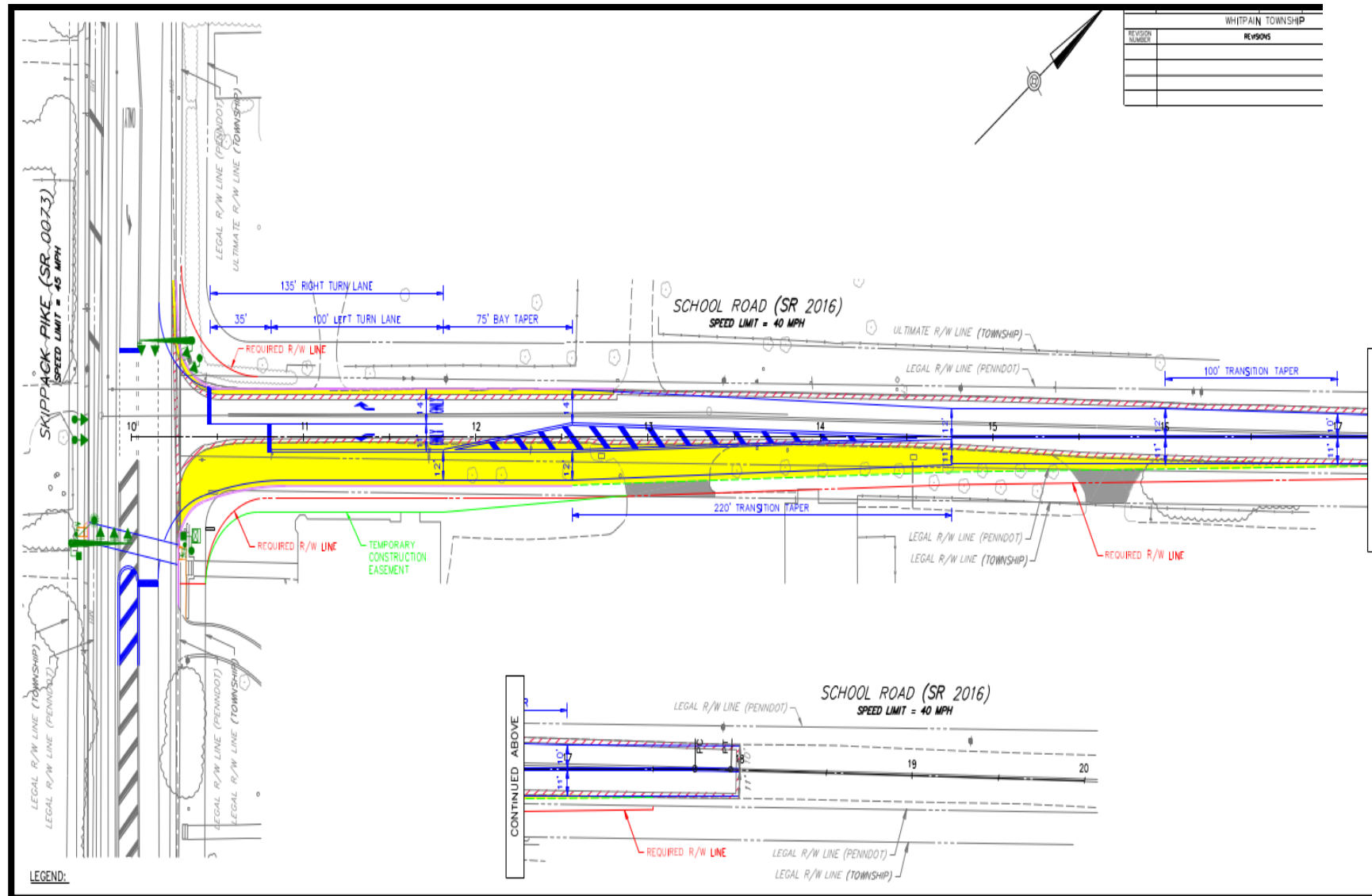
	2026	2027	2028	2029	2030	Project Totals	Other Funding
Skippack Pk. & School Rd.	1,913,000	-	-	-	-	1,913,000	1,463,000
Jolly Rd & Wentz Rd.	100,000	-	-	-	-	100,000	100,000
Roundabout – Walton Rd. & Stenton Rd.	-	-	4,000,000	-	-	4,000,000	1,100,000
Totals	2,013,000	-	4,000,000	-	-	6,013,000	2,663,000



Traffic Improvements Projects

School Rd & Skippack Pike Signalization & Intersection Improvement

Approximate Project Cost
\$2.0 Million
Grant Funding Secured
\$1.463 Million





Highway Aid





Highway Aid Fund

- Pennsylvania funding from the Motor License Fund that is restricted to be used only on specific road and bridge related expenses

	Proj. 2025	2026	2027	2028	2029	2030
Beginning Cash	448,692	725,392	3,392	1,042	2,088	6,519
Revenues	596,700	578,000	574,650	580,357	586,120	591,941
Total Expenses	320,000	1,300,000	577,000	579,310	581,689	584,140
(Paving Expenses)	255,000	1,230,000	500,000	500,000	500,000	500,000
Ending Cash	725,392	3,392	1,042	2,088	6,519	14,321



Fee In Lieu of Stormwater





Fee in Lieu of Stormwater Fund

- Fee paid by residents who propose to expand an existing residential property and are unable to provide a storm water management system on their property
- Fees are then used for regional storm water management systems

	Projected 2025	2026	2027	2028	2029	2030
Beginning Balance	167,403	162,403	182,403	160,903	139,403	149,903
Interest Earnings	3,000	2,500	2,500	2,500	2,500	2,500
Contributions	12,000	20,000	20,000	20,000	20,000	20,000
Consultant Services	-	2,500	4,000	4,000	2,000	2,000
Construction Services	20,000	-	40,000	40,000	10,000	10,000
Ending Balance	162,403	182,403	160,903	139,403	149,903	160,403



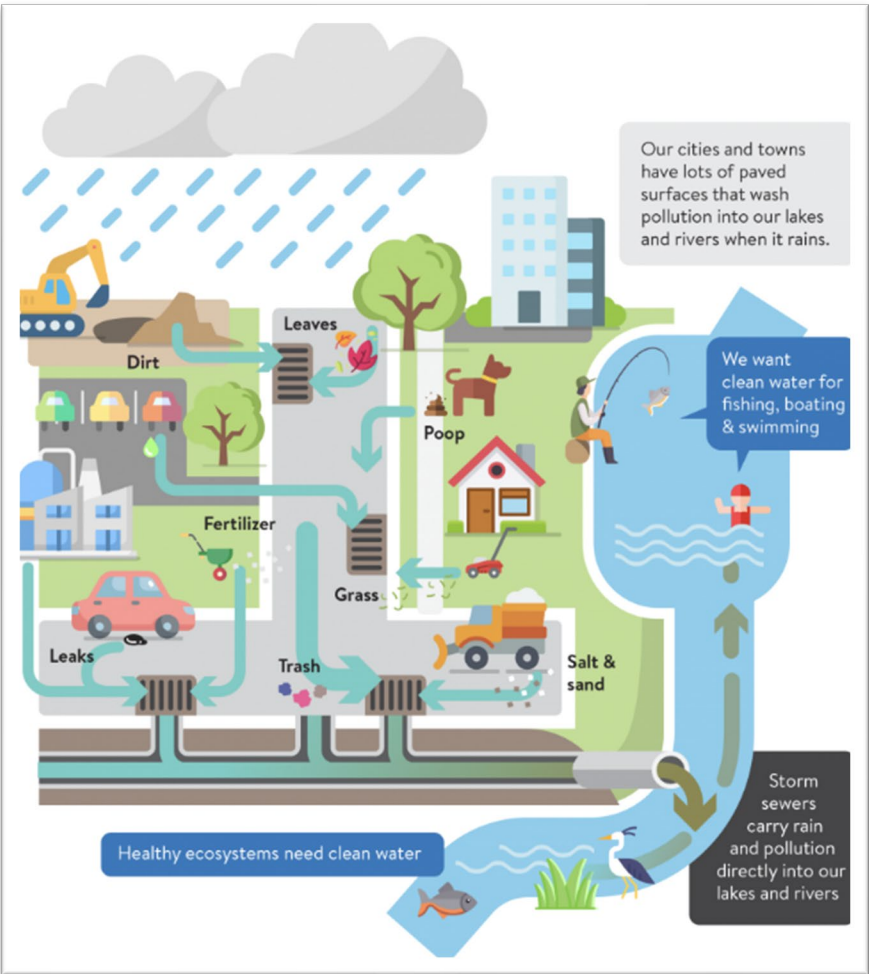
Stormwater Outfall





Stormwater Outfall Fund

- A minor fund used primarily for construction or major repairs to stormwater systems
- The main source of revenue for this fund is impact fees collected from developers



	2025 Projected	2026 Request
Beginning Balance	(68,333)	49,287
Interest Earnings	2,300	1,900
Contributions/Grants	117,820	15,000
Consultant Services	2,500	2,500
Construction Services	-	10,000
Storm Sewer Materials	-	10,000
Ending Balance	49,287	43,687



Manor House





Manor House Fund

- Funds are generated via the license agreement for use of the Manor House at Prophecy Creek Park with funds used to offset Township costs and to support the Open Space Fund

	2025 Projected	2026	2027	2028	2029	2030
Beginning Balance	520,857	490,134	486,296	526,613	565,051	601,849
Revenues	258,500	283,900	330,500	331,110	331,732	332,367
Expenditures	89,223	87,738	90,183	92,672	94,934	97,257
Transfers to Open Space	200,000	200,000	200,000	200,000	200,000	200,000
Ending Balance	490,134	486,296	526,613	565,051	601,849	636,960



Community Center





Community Center Fund

- Community Center funding comes from a generous \$10 million donation, \$1.3 million of accrued interest on the initial donation, and a \$1.7 million RACP grant, for a combined total of \$13 million
- Township has applied for a \$1.0 million LSA grant and additional RACP funding of \$4.3 million
- An updated construction estimate is in process; the final projected costs will be determined after the bidding process is completed in the near future





Community Center Forecast

- Construction Manager recommendation coming in December
- Bidding process to commence shortly thereafter
- NPDES permit process is ongoing along with land development process with Township staff
- Given the recent Pennsylvania State Budget agreement, we may begin to see movement on state grant applications which will be a critical supplemental revenue source for the Community Center

	Projected 2025	2026 Budget	2027 Forecast
Beginning Balance	10,951,146	10,891,146	3,726,146
Interest Earnings	390,000	335,000	73,854
Grants	-	1,700,000	-
Total Available Funds	11,341,146	12,926,146	3,800,000
Planning & Engineering	450,000	700,000	200,000
Construction	-	8,500,000	3,600,000
Total Expenses	450,000	9,200,000	3,800,000
Ending Balance	10,891,146	3,726,146	-



Conclusion & Next Steps

Conclusion:

- No tax or sewer increase in 2026
- All funds are balanced and funded with the goals to preserve public safety and funding that maintains high-quality municipal services for Whitpain residents
- Open Space, Capital Reserve, Community Center funds will further invest in maintaining the Township's infrastructure or bring improvements to parks, facilities and other amenities

Next Steps & Upcoming Meetings:

- Now is the time for the Board to offer any amendments or changes to the Proposed 2026 Budget
- Board of Supervisors Meetings
 - December 2nd at 6:00pm
 - December 16th at 6:00pm
 - Budget Adoption